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Taking AIM at military spending

Canadian Taxpayers Federation
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Unemployment Assurance

by Jason Kenney



Jason Kenney is the President of the Canadian Taxpayers Federation.

What causes unemployment? Why are unemployment rates chronically high? Is there an end in sight to the unemployment lines?

Economists offer several answers to these questions. Some unemployment is "frictional," meaning people are in between jobs, having voluntarily left their old one and not yet started a new one. Some argue that high wages and wage demands create unemployment. "Structural" unemployment occurs when workers require time to update their skills in order to adjust to changes in the economy. And finally, there is the "unemployment trap" which suggests

that generous social welfare programs provide disincentives for people to take jobs.

These are some of the reasons. But one cause of unemployment which is often overlooked and extremely underestimated is — you guessed it — taxes.

Earlier this month the Bank of Canada released a study stating that federal and provincial governments may have killed as many as 130,000 jobs over 4 years, simply by raising payroll taxes (employer premiums for UI, health insurance, workers' compensation, and CPP).

Wait a minute...Don't we always hear that governments "create" jobs? Didn't Brian Mulroney promise "jobs, jobs, jobs"? Didn't Jean Chretien pledge to give Canadians the "dignity" of work?

Unfortunately, the Bank of Canada's analysis offers evidence that governments create unemployment rather than create jobs.

According to the study, employer

payroll taxes increased from 10.6 per cent of wages and salaries paid in 1989 to 14.1 per cent in 1994. This increase in taxes "...is estimated to have reduced the level of employment by about 1 per cent in 1993." This translates into 130,000 jobs trashed by taxes.

And that's not all. It's been estimated that for every one percentage point rise in the unemployment rate, a nation's economic output falls by 3 percentage points.

Based on Canada's output in 1993, these payroll taxes alone would account for a \$21-billion loss in economic growth. That's \$750 per man, woman and child.

So there you have it — the Mulroney/Campbell regime failed to provide promised jobs, increased unemployment, and reduced Canada's potential growth.

Now the Chretien government wants to compound the mistake! Many are calling for higher CPP contributions to solve the pension plan's huge unfunded liability. And Finance Minister Paul Martin recently mused about tax in-

creases in next year's budget. When will they get it?

Higher taxes are not the answer. They create unemployment by adding to business labour costs meaning fewer workers can be hired.

It seems self-evident. Higher taxes means higher unemployment. Fewer people working translates into less wealth creation. The end result is a lower standard of living for everyone.

Solving the unemployment problem means solving the problem of excessive taxation. Reducing payroll taxes wouldn't put an end to unemployment overnight, but it would surely make a dent. The federal and provincial governments would probably even come out ahead — any revenues lost through lowering payroll taxes would likely be off-set by lower UIC and welfare payments and higher income tax revenues as employment rises.

If government really wants to get Canadians back to work, it should get off the backs of business and out of the wallets of consumers!

The Bank of Canada's analysis offers evidence that governments create unemployment rather than create jobs.



"Fifty years ago we recognized there were people among us who needed extra help and made a decision, as a nation, that those needs should be met. Even if we have a perfect economic system, there will still be some who fall out of it for a variety of reasons and for varying periods of time. At the end of the 1930s, we established a welfare system to act both as a safety net and a base from which people could re-enter productive society. Part of that system was a number of institutions whose role was to act as conduits for aid given by the community, through the government to those who were in need. But something has gone terribly wrong with the system, and the institutions, as society has changed around them." - Roger Douglas, from his book *Toward Prosperity*. Douglas played the lead role in radically overhauling New Zealand's government when it hit the debt wall.



Only a politician could come up with a plan to help the unemployed that, in the end, actually puts people out-of-work.

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Information:

The Canadian Taxpayers Federation (CTF) is a federally incorporated, non-profit organization. Our three-fold purpose is 1) To act as a watch dog, and to inform

taxpayers of government's impact on their economic well-being. 2) To promote responsible fiscal and democratic reforms, and to advocate taxpayers' common interests. 3) To motivate and mobilize taxpayers to exercise their democratic responsibilities. Founded in 1989, the Federation is independent of all political or institutional affiliations and is entirely funded by its memberships and free-will contributions.

The Taxpayer is published six times a year and is sent out to the associate members of the CTF.

For more information write the Cana-

dian Taxpayers Federation, #105-438 Victoria Ave. East, Regina, Sask., S4N 0N7, or phone our toll-free number: 1-800-667-7933.

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Provincial Associations:

◆ British Columbia Taxpayers Association, #604-1207 Douglas St., Victoria, B.C., V8W 2E7, Ph: (604) 388-3660.

◆ The Alberta Taxpayers Assoc., #410 -9707 -110th St., Edmonton, AB., T5K 2L9, Ph: (403) 448-0159.

◆ The Saskatchewan Taxpayers Association, #110-438 Victoria Ave. E. Regina, Sask., S4N 0N7, Ph: (306) 352-1044.

◆ The Manitoba Taxpayers Association, 1211 Richard Ave., Winnipeg, Man., R3E 3H3, Ph: (204) 772-3199.

◆ The Ontario Taxpayers Federation, #203-339 Westney Road South, Ajax, Ont., L1S 7J6

Taxpayers applaud growing ranks of MPs opting out of pension plan

**55 down,
240 to go
as pressure
builds on
Chretien for
real reform**

The Canadian Taxpayers Federation congratulates another two Liberal MPs for having formally withdrawn from the gold-plated MP Pension Plan.

To date, 55 MPs have publicly declared their intention to withdraw from the plan. In late July, two more MPs, Alex Shepherd and Herb Dhaliwal, added their names to the list of those who will be opting out. All 52 Reform Party MPs have declared their intention to leave the plan along with Liberal MP Dan McTeague. All MPs have until September 11, 1995 to decide whether they are in or out of the plan.

"The summer recess has forced

MPs out of Ottawa and into their constituencies, and it sounds like they're getting an earful about the pension plan," said the Federation's president Jason Kenney.

The Federation, which earlier this year planted 242 pink plastic pigs on Parliament Hill to protest the government's pension "reform bill", has been pressing MPs to opt out of the plan for the past several months.

Bill C-85 would make minor changes to the current pension plan, but would still leave taxpayers paying \$4.76 into the plan for every \$1 contributed by the MPs, based on 1994 actuals.

"Clearly, Canadians are not satisfied with the government's tinkering on the pension plan. They're saying 'no' to the continuation of tax-subsidized pensions for elected

officials," said Kenney.

"With the addition of Shepherd and Dhaliwal to the ranks of principled MPs, pressure is mounting on other government MPs to opt out," stated Kenney. "Those MPs holding the pension bag come next election will have some explaining to do."



Chretien is starting to feel the heat.

Government raids kids' lunch boxes

Taxpayers Federation blasts Rock's proposed \$200 million tax grab

The Canadian Taxpayers Federation criticized Federal Justice Minister Allan Rock's recent proposal to eliminate the child-support deduction from current income tax rules.

"The Justice Minister's

plan to eliminate the child-support payment deduction means less income for parents to spend on their kids," said Federation President Jason Kenney. "Allan Rock want to take \$200 million out of childrens' lunch

boxes and put it in the hands of some government bureaucrats."

The federal government estimates that elimination of the deductions could haul in \$150 million to \$200 million in new tax dollars over the next five years. At present, parents receiving child-support pay all of the tax on those payments. The paying parent is able to claim a 100 per cent tax deduction. This current arrangement has come under fire as being unfair to the receiving parent.

Kenney point out that the elimination of the deduction would result in the double taxation of income. "Rock's proposal would end up taxing child-support income twice: once at source for the paying parent, and then again when the receiving parent files a return. It sound like the Minister is intent on reducing the living standards of children from broken families."

Several alternatives to Rock's income tax increase have been proposed. One

possible solution would allow parents to decide which one of them will pay the tax at the time of the divorcing agreement. Who pays the tax would then be considered as part of the final settlement.

"Rock's proposal amounts to a blatant tax grab, pure and simple," stated Kenney. "There are other ways to achieve the government's goals without confiscating more money from parents."

Kenney was skeptical about the Minister's plan to return some of the new tax revenue to poor children. "Let's get this straight: Mr. Rock wants to take \$200 million from what are quite often poor kids, funnel it through the bureaucracy, and then return some of it to these same children."

"If the government wants to change the income tax rules, it should do so in a revenue-neutral way. Increasing the tax burden on parents and their kids isn't going to help anyone."



"Let's get this straight: Rock wants to take \$200 million from what are quite often poor kids, funnel it through the bureaucracy, and then return it to these same children."

Tax hits

REGINA - Revelations that senior Regina Public Library managers have a special extended benefits package proved somewhat embarrassing for Regina city council. The benefit disclosure coincided with the request by the Library Board for a mill rate increase. Fourteen senior managers have a special extended benefits package that provides them with massages, acupuncture treatments and sessions with psychologists. The yearly costs for these special packages is \$5,000.

Despite these revelations, however, Regina city council gave the Library Board a .14 mill-rate increase, bringing the yearly library levy for the average Regina home owner up to \$89.67.

MONTREAL - On July 5, 1995, the Honourable Michel Dupuy, Minister of Canada Heritage, awarded a \$200,000 grant to this year's Just for Laughs Festival in Montreal. The grant was provided through a special program in Canada Heritage called the Cultural Initiatives Program (CIP) - Festivals and Special Events.

The Just for Laughs Comedy Festival has been a regular benefactor of taxpayer funding. In 1993-94 it received \$590,000 in federal & provincial funding, in 1992-93 it got \$435,000 and in 1991-92 the Communications Department provided \$393,734.

In his news release announcing the funding Dupuy stated, "Canadian Heritage's support of cultural organizations, such as Montreal's Just for Laughs Festival, demonstrates the Canadian government's desire to contribute to developing and maintaining an environment that favours the advancement of arts in Quebec."

In 1993-94, Canada Heritage made contributions totalling \$24.3 million under the Cultural Initiatives Program. This included \$4.3 million handed out in the Atlantic Region, \$9.3 million in Quebec, \$4.4 million in Ontario, \$4.2 million in the Prairies and Northwest Territories and \$2.1 million in the Pacific Region.

SUDBURY, ONTARIO - The Rainbow Country Travel Association will be receiving financial support from the federal government amounting to \$150,000.

"This two-year campaign will help pay for participation at snowmobile shows, brochure and poster production, and for an advertising campaign," said Erin Downey, Executive Director of Rainbow Country.

The money is being provided by FedNor which represents the federal component of the Canada-Ontario Northern Ontario Development Agreement. Funding for FedNor was provided in the February 1995 federal budget.

The cost of keeping politicians

Politicians don't come cheap. At the federal level, MPs make \$64,400 plus a tax-free allowance of up to \$28,200, on top of a gold-plated pension plan and a myriad of other perks and privileges.

Unfortunately, the bills don't end there. Taxpayers also provide some very cushy digs for some of the more senior elected officials. The Government of Canada operates no less than seven official residences. They are: the Governor General's residence at Rideau Hall; the Citadel which is the Governor General's official residence in Quebec; the Prime Minister's home at 24 Sussex Drive; Harrington Lake, the PM's summer place; Stormoway which normally houses the leader of the official opposition; the Farm, the residence reserved for the Speaker of the House of Commons; and, 7 Rideau Gate which serves as a guest house for foreign officials.

How much does all this cost

you ask? According to the Official Residences Council, in 1991-92 taxpayers shelled out \$5,464,000 for the maintenance of the residences. These figures are the most recent ones published by the Council.

This \$5.5 million was spent on furnishings, utilities, repairs and upgrades as well as providing "servants" for the inhabitants of these taxpayer-funded Shangri-Las. Former Prime Minister Mulroney had 12 employees working at 24 Sussex during his reign at a cost of \$350,000. Mr. Chretien has cut the number of staff down to seven, reducing expenses by as much as \$150,000. Such frugality.

There is even a "pecking order" among staff. For instance, The Official Residence Act states that the PM's chauffeur, "may be provided with lodging without charge." Other house staff generally pay their own rent, but exceptions can be made. Last year, Mr. Chretien's chef earned a juicy salary of between \$52,000 and \$58,000. This was flavored with a rent free pad

down the road at 10 Sussex Drive.

Details of the expenditures on the residences reveal how tax dollars were spent on luxury items while deficits expanded. Between 1992-94, 24 Sussex Drive billed taxpayers \$20,660 for antique furnishings and \$13,332 for art rental. Art rented for Stormoway added up to \$11,963 during the same period. While Mr.

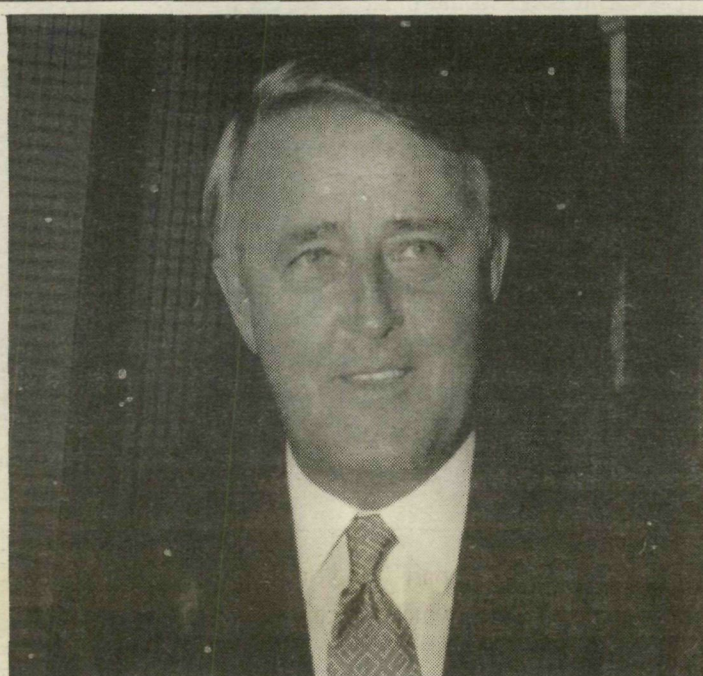
Chretien was staying at Stormoway he received a \$126,000 living allowance on top of his salary. In addition, \$71,000 was spent for the upkeep of the building in 1991-92.

Do Canadians really need more than half a dozen official residences? Even if so, must politicians be subsidized by taxpayers for living in them?

Other than Rideau Hall and the Citadel, there is no over-

whelming historical significance to any of the official residences. Five of the seven were purchased during the 1950s and 60s. Prior to that, Prime Ministers like MacDonald and Laurier lived in their own homes and paid their own rents or mortgages. Even after the estates were purchased by the government, early residents, like Louis St. Laurent, paid rent. Only in recent years have the inhabitants sought public funding for the roofs over their heads.

The ostentatious nature of Canada's official residences is totally unnecessary. Let's get rid of at least some of these and make senior politicians live like average Canadians. There may be some merit in keeping Rideau Hall. It could be used to house visiting dignitaries and heads of state. But there is no reason to pay for the rent, food and "servants" of political leaders whom already take home generous paychecks. Perhaps if they paid their bills like the rest of Canadians they would think twice about increasing debt and taxes.



Former Prime Minister Brian Mulroney had 12 employees working at 24 Sussex during his reign costing taxpayers \$350,000.

Business hurt by taxes

A survey of 755 small to medium sized businesses, conducted by the Financial Post and Arthur Andersen Co. of Toronto, has shown clearly that governments represent the number one concern for many businesses.

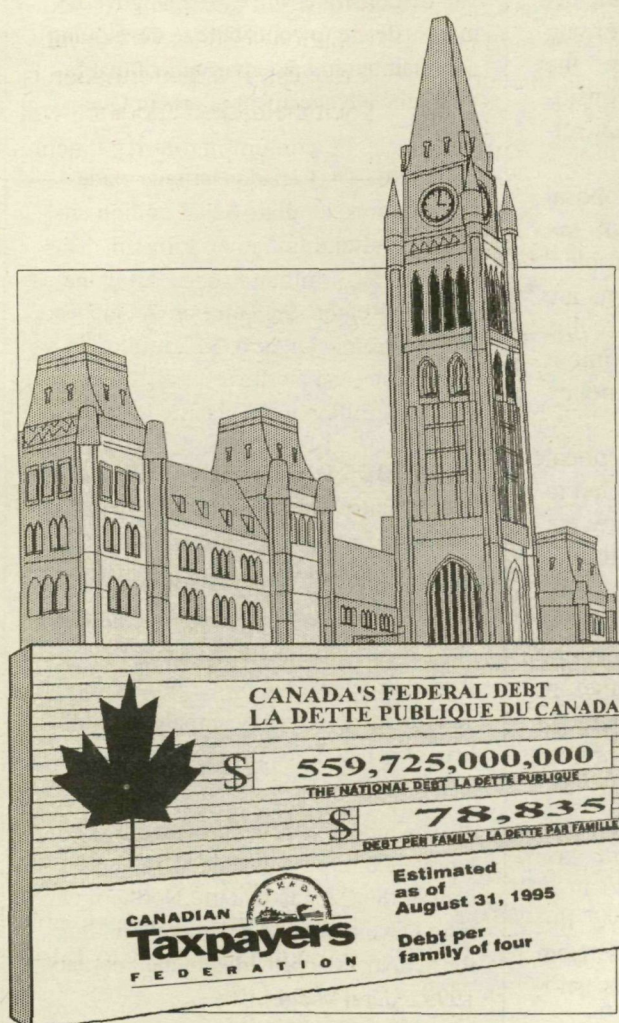
Heading the list at 63% was the issue of taxation. The second greatest concern was regulation, cited 32% of the time. Interestingly, the top two responses fell directly under the jurisdictions of the various levels of government.

Even the third greatest concern of business, securing financing, is also indirectly tied to government. As the federal, provincial and municipal governments continue their course of deficit financing they are using up the valuable sources of money available for lending. With stiff competition for this type of money, businesses are often left

out in the cold.

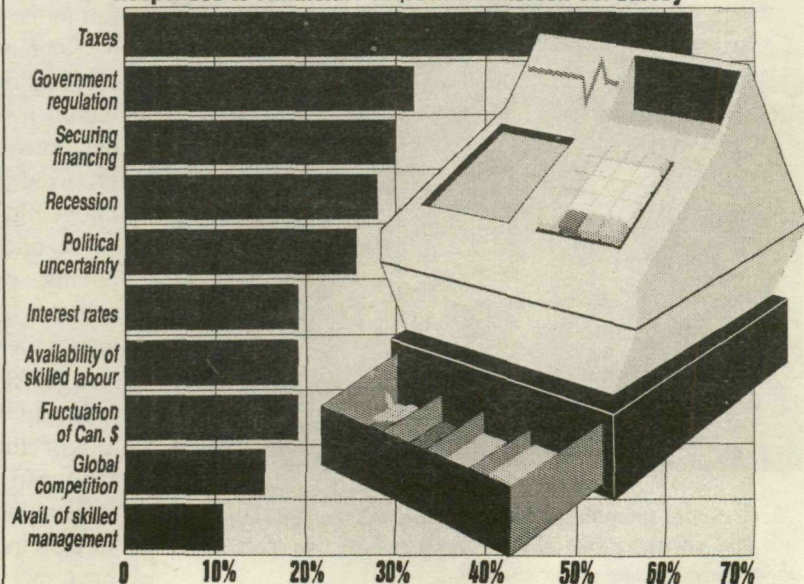
The government's solution is to hand out billions of your tax dollars to select businesses in the form of subsidies. Yet, it's this type of ac-

tivity that is at the very root of the problem. Once governments cut unnecessary spending, stop borrowing and start balancing their budgets, more lending funds will be available for business.



What concerns businesses the most?

Responses to Financial Post/Arthur Andersen Co. Survey



Taking MPs to court over pension information

An article in *The Hill Times*, a weekly newspaper covering Parliament Hill, recently reported that Canada's Access to Information Commissioner is currently taking his bosses to court.

In September 1993, Mathew McCreery, formerly of Ottawa, (he has since moved to Scotland) filed an Access to Information request that has become a hot potato for the federal government. McCreery requested a list of the retired MPs, or their survivors, currently receiving benefits under the MPs' pension plan. He also wanted to know how much they were receiving and how much the government and the MPs had each contributed to the plans.

In addition, McCreery asked for a list of current MPs who are eligible to receive a pension if they were to retire now (those that have served at least six years).

The Access to Information Act was first passed in 1983 and gives Canadians the broad legal right to information recorded by federal institutions. According to John Grace, the Access to Information Commissioner, the act is an important part of opening up government and making it more accountable. On average, approximately 10,000 requests for information are made each year under the legislation.



John Grace, Access to Information Commissioner, is taking his bosses to court.

In November, the Department of Public Works, which handles the payments of MPs pensions, said it would not be releasing all the information since much of it was of a personal nature and therefore an invasion of privacy - also protected under the Act. The department agreed to provide the names of MPs (not survivors)

who are currently receiving a pension, since that information was already public and could be readily determined through a study of the House of Commons records. The remaining information would not be released without the prior consent of those directly affected.

Unsatisfied with this re-

sponse, McCreery turned to the Access to Information Commissioner.

Grace agreed that the department should release the list of retired MPs who are receiving a pension since it was essentially public information. The Commissioner also felt the department should

provide a list of current MPs who are eligible for pension benefits. However, Grace did not believe the list of survivors who are receiving benefits or any of the financial information concerning payments or contributions should be released. He believed it was personal in nature and not easily attainable through a study of public records.

In the meantime, the Department of Public Works had changed its mind and was now refusing to release any information.

In response, Grace decided his office would take the government to court on behalf of McCreery to force them to release both the list

of MPs who are currently receiving a pension and those eligible for benefits.

"The Access to Information Act passed in 1983 gives citizens the right to information controlled by the federal government."

Though the Canadian Taxpayers Federation (CTF) supports the efforts of the Commissioner in obtaining the information, it differs with him on a couple of key points. The CTF believes

that the government should release all the information including what retired MPs are receiving in pension benefits and what contributions have been made to their individual plans. The rationale for the disclosure of financial information comes from Section 8 of the Privacy Act which "authorizes disclosure of personal information, without consent, when the public interest in disclosure clearly outweighs any invasion of privacy that would result."

The CTF has made an Access to Information request for a full disclosure of information similar to McCreery's request. If the information is withheld, the Federation will be contemplating legal action.

Make your own Access to Information request:

Once you have decided to make a formal request under the Access to Information Act, there are certain simple procedures to follow.

- State clearly that you are a Canadian citizen, requesting information under the Access to Information Act.
- Include the name of the government department or agency you believe has the information you want.
- Describe as specifically as possible, the records you want to see.
- Specify whether you want photocopies of the documents sent, or you want to see the originals at the office in which they are located.

- Include your complete address, telephone number and your signature.
- Date your request.
- Include a \$5 application fee, made out to the Receiver General for Canada. Depending on the amount of work involved there may be additional charges. You will be notified in advance if this is the case and asked to make a deposit.

Government departments must acknowledge your request within 30 days by law. However, in special cases, they may need more time to process your request.

For more information about the Access to Informa-



tion Act contact:

Access to Information
Place de Ville, Tower B
112 Kent St., 3rd floor
Ottawa, Ontario, K1A 1H3
Telephone: (613) 995-2410

Note: Though there are exemptions to protect such areas as personal privacy and state secrets, virtually all government documents are available through the Access to Information Office.

TAX FACT:

The Unemployment Insurance Corporation dedicated \$300 million to "job-training" and "re-training" initiatives in 1990. By 1993 that total had skyrocketed to \$2 billion. Despite a 567% increase in spending in less than three years, the unemployment rate had increased from 8.1% in 1990 to 9.7% in early 1995. Has it occurred to anyone in government that spending all these tax dollars isn't working?

The Canadian military



Who's holding the horses?

Do we need all these officers?

A few years ago, the British Army decided to update its manual for firing a cannon.

The manual stated that six men were required to fire a particular artillery piece, but the researcher could only find jobs for five. He talked to a number of individuals to find out what the sixth man was used for, but none could come up with a reasonable explanation. Finally, he was able to track down the general, now retired, who had written the original manual. When asked what the job of the sixth man was, the old general replied that it was his job to hold the horses.

Well, it appears that the Canadian military has fallen into the same trap. According to a study by Brian MacDonald, a Toronto military analyst and retired Colonel, the Canadian armed forces are top heavy in officers. In fact, it has one of the highest ratios of officers in the military's history. If we compare the number of officers with our need in previous years, we can only conclude that many of them are simply unnecessary.

In World War II, Canada had 498,830 army personnel involved directly in the European theatre. Of that total 12.8% of them were officers. When the Korean War arrived, our troop strength had dropped to 95,394 but the percentage of officers had climbed to 14.1%. By 1995-96, Canada's military strength had fallen to 68,800 but the ra-

tio of officers had jumped dramatically to 22.6%.

In what proved to be a very revealing study, MacDonald compared the ratio of officers in 1968-69 with today's numbers. That year represented the early days of unification when the army, air force and navy were being combined. At that time Canada had a total military force of 99,789 but only 16.7% of them were officers. When MacDonald applied the 1968-69 officer ratios to our current force he discovered that today's military has 3,982 more officers. When the full costs of these additional officers are considered - salary, pension contributions, clothing allowances, etc. - these officers cost taxpayers \$299.7 million each year.

In addition, MacDonald also claims that Canada's ra-

tio of officers is extremely high compared to such allies as the U.S. and the U.K. In 1990 the U.S. military had an officer ratio of 14.6%, the United Kingdom's ratio was 14.4%. This compared with Canada's ratio that same year of 19.3%.

MacDonald cited a number of reasons for Canada's excessive number of officers. He said that when the army, navy and air force were unified in the late 60s, over 20% of the air force's personnel were officers compared to just 14% for the army and navy. After unification, the navy and army started increasing their number of officers to match that of the air force.

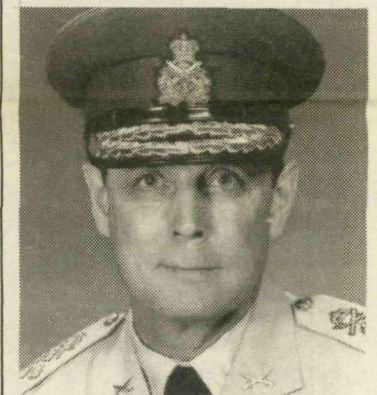
MacDonald also pointed out that in times of cuts, the military has tended to restrict the number of new recruits or privates joining the military. This eventually led to a higher percentage of officers, since their ranks were rarely reduced to match the declin-

ing numbers of the lower ranks. When recruitment started again, the inflated officer ratios established in years of cut backs were often maintained.

Finally there is what MacDonald refers to as grade creep. Before unification, he says a lieutenant used to fill the position of platoon commander. Today, it's filled by a captain, who costs taxpayers \$20,000 more per year than does a lieutenant.

"As a consequence," MacDonald says, "the Americans still have lieutenants as pla-

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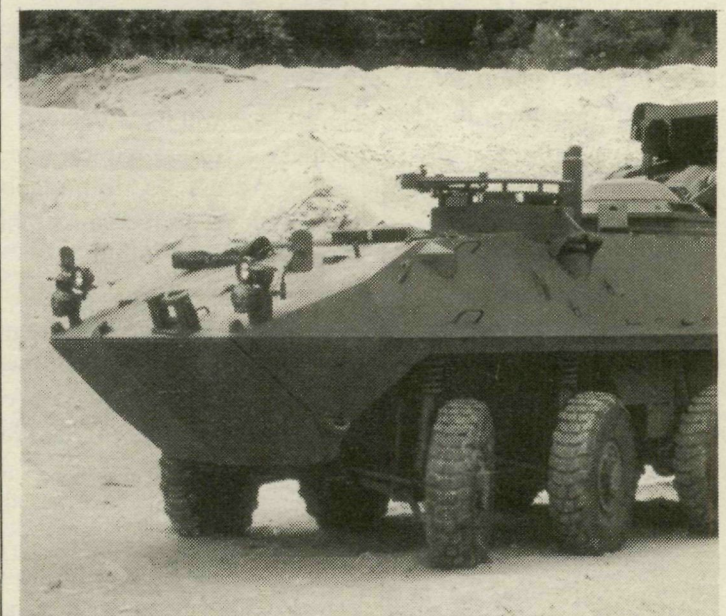


General John de Chastelain, Canada's Chief of Defence Staff.

The impact of reverting the armed forces back to the percentages of 1968-69

Source: Brian MacDonald - Toronto Artillery Officers' Association Paper for The Special Commission on the Restructure of the Reserves.

Rank	# in 1995-96	What # would be in 1995-96 based on 1968 ratios	Difference	Financial impact (in millions of \$)
General/Lieutenant General	10	7	-3	-0.5
Major General	23	17	-6	-0.8
Brigadier General	54	52	-2	-0.3
Colonel	286	215	-71	-7.7
Lieutenant Colonel	1,032	667	-365	-35.5
Major	3,285	2,171	-1,114	-96.6
Captain	7,233	4,548	-2,685	-190.0
Lieutenant/2nd Lieutenant	1,985	2,985	+1,000	+47.5
OCDT	1,624	889	-735	-15.8
All Officers	15,532	11,550	-3,982	-299.7
Chief Warrant Officer	762	676	-86	-6.4
Master Warrant Officer	2,113	1,864	-249	-16.9
Warrant Officer	4,416	3,545	-871	-54.1
Sergeant	8,587	8,096	-491	-28.0
Master Corporal/Corporal	33,070	24,265	-8,805	-460.1
Private	4,320	18,803	+14,483	+450.3
All Non Commissioned Members	53,268	57,250	+3,982	-155.1
All Ranks	68,800	68,800	0	-414.8



The Department of Defence has just announced the purchase of 240 armoured personnel carriers (APC) at a cost of \$800 million. Described as "battlefield taxis", APCs are used to transport military personnel in hazardous situations. Canada primarily uses APCs for peace keeping in such areas as Bosnia, Somalia and Croatia. The Department also has an option to purchase an addition 411 APCs over the next 10 years which would bring the total cost to \$2.04 billion.

The Canadian military



toon commanders, the British still have the same, and we have captains as platoon commanders."

This grade creep even shows up in the ranks of non-commissioned members such as privates, corporals, and sergeants, etc. MacDonald says if Canada's military reverted back to the 1968-69 percentages, the Department of Defence would save \$414.8 million a year.

To show how bad things have become, today's military is made up of 4,320 privates and 64,480 officers and

higher-ranked, non-commissioned members. This works out to 12 bosses for every private. Even if the 33,000 corporals are included, the ratio of higher ranks to this group is nearly one to one.

MacDonald's study also showed that the National Defence has 11 more generals today than it needs based on the 68-69 averages.

"When I was a young officer in the forces with 125,000 regular troops, we had one four-star general and three, three-star generals, and today as we are heading

down to 60,000 troops - half as many troops as we had in the old days - we have one four-star general and nine, three-star generals," MacDonald says.

Unfortunately, these four and three-star generals (General/Lieutenant General) don't come cheap. The Cost Factor Manual from the Department of Defence breaks down the direct and indirect costs for these positions including such things as salary, CPP, UI and clothing allowance. It costs taxpayers, on average, \$159,175 for each

general in these first two levels.

In addition, it costs \$134,034 for a major general and \$117,075 for a brigadier general. This means that taxpayers have to cough up over \$1.6 million each year for the 11 extra generals.

The news doesn't get any better when we compare Canada's ratio of generals with those in other countries.

"The German military," MacDonald says, "which I argue is pretty efficient, makes do with 4.8 generals for every 10,000 of all ranks. The Americans have oscillated between 4.9 and 5.1 generals. Although their Marine core, arguably their best, somehow make do with three per 10,000 of all ranks. At Canada's peak we hit 14.2 generals per 10,000 all ranks and in the current fiscal year we are down to 12.2. So we have two and a half times as many generals as the Americans."

If the American ratio for generals was applied to the

If Canada's military had the same ratio of generals as the Americans, taxpayers would save approximately \$7 million per year.

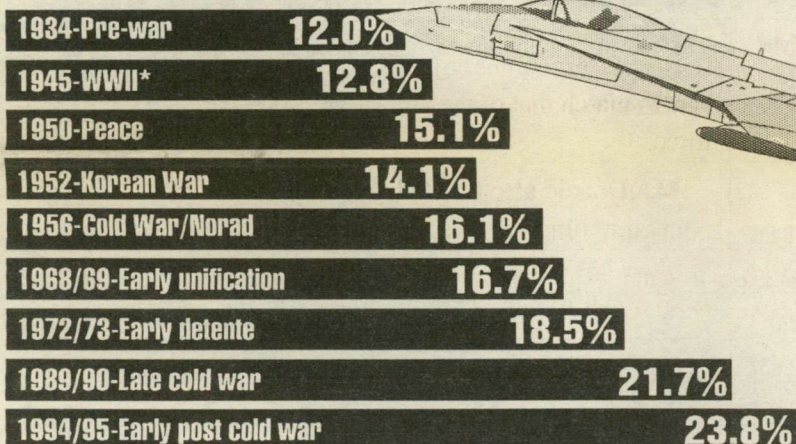
Canadian military, taxpayers could save roughly \$7 million a year.

The greatest overall increase in officers was found in the rank of captain. For 1995-96 there are 7,233 captains, but based on the 68-69 ratios there should only be 4,548. These 2,685 extra captains cost taxpayers about \$190 million a year.

There is no doubt the extra costs for these additional officers go far beyond these estimates. A top heavy force must find things for these individuals to do. You can be sure of one thing, they won't be standing around holding horses.

Officers as a percentage of all ranks

Source: Brian McDonald - *Includes only Army strength in the European theatre



Using reserves could save millions

According to Reserve Militia officers, the 1994 White Paper on defence that recommends reducing the ranks of Canada's Reserves and converting some of them to the regular force will end up costing more than it'll save, and effectively destroy "the most cost-effective and socially significant arm" of National Defence. Reservists are scattered throughout the country and work on a part-time basis.

Though the White Paper's recommendations would reduce Canada's regular forces by 13,000 and the reserves by 6,000, MacDonald believes significant savings could be realized without slashing military manpower. First of all, if the ratio of officers was reduced to 1968-69 levels, \$414 million could be saved. However, even greater savings would result by increasing rather than

decreasing the role of the reserves.

When all direct and indirect costs are factored in, a reserve corporal on active duty costs 48% less than a regular corporal. While not on active duty, a reserve corporal can be maintained at 5.4% of the cost.

In 1994-95 the Militia supplied 24.4% of Canada's peacekeeping personnel deployed around the world with only 3.3% of the entire military's Full Time Equivalents. In Croatia, the Reserves made up 42% of the force. Since most of the technical positions are filled by regulars, the reserves fill a significant portion of the rifle units on the front lines.

At present, the number of Canadian reservists is less than half of the regulars. This compares to the U.S., U.K. and Germany where the reserves are in fact larger than the regular forces.



Breakdown of costs for National Defence

	1995-96	1994-95
Maritime Forces	2,283,717,000	2,382,201
Land Forces	2,949,695,000	2,922,182,000
Air Forces	2,801,600,000	3,064,228
Joint Operations	282,418,000	285,235,000
Communications/Info Management	399,535,000	349,006,000
Support to Personnel Function	870,532,000	944,172,000
Material Support	996,599,000	1,002,944,000
Policy Direction	495,904,000	595,032,000
Total	11,080,000,000	11,545,000,000

Gas tanks for sale

NATIONAL DEFENCE - Instead of flying through the air with the greatest of ease, \$40 million worth of CF-18 gas tanks have been grounded and may be sold for scrap.

According to a story by CTV, the federal government bought the gas tanks to extend the range of Canada's premier fighter airplane. This was nec-

essary to help fulfill Canada's role in NATO. However, with the break-up of the Soviet Union and end of the cold war, Canada's role has changed.

Unable to cancel its contract, the Department of Defence is now storing these tanks in fields around Calgary and at the airbases in Cold Lake, Alberta and Bagotville, Quebec.

The Canadian military



Sounds too good to be true

How would you like to be paying a rent of \$581 a month? Sounds reasonable. What if you were told you could get a 6,713 square foot home valued at \$657,323 for that price.

Sounds too good to be true, there must be a catch. There is. In order to qualify for this type of luxurious residence you must work for the federal government. More specifically, the Department of Defence.

Documents received under Access to Information revealed that this residence located in

Winnipeg, Manitoba is for the Commander of the Air Command. The position which is filled by a lieutenant general who, according to the Cost Factors Manual, costs taxpayers \$142,843 per year.

Only one third of this property, which has been declared an Air Force heritage asset, is being used as a "regular" residence. The remainder of the house is being used to host dignitaries and official receptions.

The Commander of the Land Forces is also fortunate. He has a 3,600

square foot residence located in St-Hubert, Quebec. The residence, worth \$402,800, also serves as a conference centre. Last year, the Commander paid \$959.18 a month for rent.

The Chief of the Maritime Command enjoys the 5,387 square foot residence located in Halifax, Nova Scotia. The house is valued at \$389,615.

Last year, the former commander, a Vice Admiral, who falls under the same salary classification as a lieutenant general, paid \$519 a month for rent.



From 1992-93 to the end of 1995-96, Canadian taxpayers will have contributed over \$1.8 billion to peace keeping and related efforts in the former Yugoslavia area alone.

Breakdown of salaries and costs of officers in the Canadian Armed Forces 1995-96

Rank	Pay	Clothing Upkeep Allowance	Canadian Forces Super Annuation	CPP	UI	Supplementary Death Benefits	Total	Retirement Leave & Severance Pay	Miscellaneous	Provincial Government Health	Adjustment	Full Cost
Officers General Service												
General/Lt. General	\$118,618	\$208	\$21,473	\$851	\$1,636	\$57	\$142,843	\$4,270	\$10,520	\$1,542	0	\$159,175
Major General	98,489	208	17,457	851	1,636	47	118,688	3,546	10,520	1,280	0	134,034
Brigadier General	84,910	208	14,748	851	1,636	41	102,394	3,057	10,520	1,104	0	117,075
Colonel	77,091	208	13,188	851	1,636	37	93,011	2,775	10,520	1,002	0	107,388
Lieutenant Colonel	68,721	208	11,518	851	1,636	33	82,967	2,474	10,520	893	0	96,854
Major	60,980	208	9,974	851	1,636	29	73,678	2,195	10,520	793	0	87,186
Captain	48,732	208	7,530	851	1,636	24	58,981	1,754	10,520	634	0	71,889
Lieutenant	34,607	208	4,734	843	1,350	17	41,759	1,246	10,520	450	69	54,044
2nd Lieutenant	29,395	0	4,069	702	1,149	14	35,329	1,058	10,520	382	103	47,392
OCDT	10,602	0	1,671	194	423	5	12,895	382	10,520	138	103	24,038
Officers Pilot												
Colonel	77,091	208	13,188	851	1,636	37	93,011	2,775	10,520	1,002	0	107,388
Lieutenant Colonel	69,940	208	11,761	851	1,636	34	84,430	2,518	10,520	909	0	98,377
Major	65,098	208	10,795	851	1,636	31	78,619	2,344	10,520	846	0	92,329
Captain	53,256	208	8,433	851	1,636	26	64,410	1,917	10,520	692	0	77,539
Lieutenant	36,834	208	5,157	851	1,436	18	44,504	1,326	10,520	479	61	56,890
2nd Lieutenant	28,584	0	3,966	680	1,118	14	34,362	1,029	10,520	372	103	46,386
OCDT	10,620	0	1,671	194	423	5	12,895	382	10,520	138	103	24,038
Officers Medical												
Major General	135,456	208	24,832	851	1,636	65	163,048	4,876	10,520	1,761	0	180,205
Brigadier General	127,728	208	23,290	851	1,636	61	153,774	4,598	10,520	1,660	0	170,522
Colonel	119,120	208	21,573	851	1,636	57	143,445	4,283	10,520	1,549	0	159,802
Lieutenant Colonel	110,309	208	19,815	851	1,636	53	132,872	3,971	10,520	1,434	0	148,797
Major	99,072	208	17,753	851	1,636	48	119,388	3,567	10,520	1,288	0	134,763
Captain	75,209	208	12,812	851	1,636	36	90,752	2,708	10,520	978	0	104,958
Lieutenant	32,787	208	4,503	793	1,280	16	39,587	1,180	10,520	426	103	51,816
2nd Lieutenant	28,895	0	4,006	688	1,130	14	34,733	1,040	10,520	376	103	46,772

1. Includes all generic miscellaneous Regular Force personnel costs such as travel, food, clothing, foreign duty allowance, etc. Source: Cost Factors Manual, Department of National Defence

The Canadian military



Canada's contribution to peace keeping

Many still recall the image of the Canadian peace keeper chained to a valuable military site to prevent it from being bombed by UN forces. As noble as Canada's contribution to international peacekeeping has been, it has certainly had its costs.

The following is a breakdown of Canada's estimated costs for peace keeping and other similar activities for the fiscal year 1995-96.

Included is the direct dollar contributions made by the Department of Foreign Affairs to the UN for these operations. The Department of Defence portions represents our costs through the donation of military personnel (including salaries), equipment and cash. The first number in the Defence column represents Canada's commitment in terms of personnel and the second represents our dollar costs.

Canada expects to spend \$871,398,000 in peace keeping and related ventures in this fiscal year.

The following is a breakdown of costs by area or organization.

Estimated peace keeping & related costs for 1995-96

Area	Department of Defence		Foreign Affairs	Total by area
Source: 1995-96 Government Estimates	# of Personnel*	Total costs		
Adriatic	229	\$122,300,000		\$122,300,000
Angola			\$1,026,000	\$1,026,000
Bosnia-Herzegovina	837	\$152,400,000		\$152,400,000
Canadian Inter'l Peacekeeping Training Ctre		2,000,000	500,000	\$2,500,000
Cambodia	7	\$1,000,000	73,000	\$1,073,000
Contingency		60,500,000		\$60,500,000
Croatia	1,223	\$213,300,000		\$213,300,000
Cyprus			984,000	\$984,000
El Salvador			530,000	\$530,000
Georgia			163,000	\$163,000
Golan Heights	215	\$28,000,000		\$28,000,000
Haiti*	**	800,000*	22,000	\$822,000*
India/Pakistan		100,000		\$100,000
Iraq-Kuwait	2	\$500,000	2,724,000	\$3,224,000
Kuwait	5	\$600,000		\$600,000
Lebanon			5,885,000	\$5,885,000
Liberia			2,173,000	\$2,173,000
Middle East	14	\$1,500,000	1,334,000	\$2,834,000
Mozambique			9,974,000	\$9,974,000
NATO - Civil Administration			11,056,000	\$171,451,000
NATO - infrastructure & capital costs		70,000,000		
NATO - military budgets and agencies		87,800,000		
NATO - Science Programs			2,595,000	
Rwanda (UN Operations)	120	\$12,600,000	4,662,000	\$17,262,000
Sarajevo Airlift	47	\$28,300,000		\$28,300,000
Sinai	28	\$3,100,000		\$3,100,000
Somalia			5,000,000	\$5,000,000
Yugoslavia	12	\$1,200,000	36,697,000	\$37,897,000
Total	2,739	\$786,000,000	\$85,398,000	\$871,398,000

* Estimate # of personnel. ** Haiti could see a potential personnel allotment of 495. Source: Government estimates.

* Estimate # of personnel. ** Haiti could see a potential personnel allotment of 495. Source: Government estimates.



From 1992-93 to this fiscal year, Canadian taxpayers have contributed over \$275 million to peace keeping in Somalia.

Operation Palm Tree

So what are some of those extra generals up too?

In February 1994, 19 of Canada's generals winged their way to Florida for a top secret meeting code-named "Operation Palm Tree". This dangerous excursion to a U.S. military base on the Gulf coast of Florida has been going on for 40 years.

This year, however, the secret got out. Esprit de Corps magazine, which publishes a periodical for the rank and file, made an Access to Information request concerning the 1993 and 1994 junkets. According

to the information received by the magazine, the costs of the flight to Florida in 1993 and 1994 were \$32,869.50 and \$35,563.20 respectively. The Globe and Mail reported that these trips were classified as training flights. Fortunately for Canadian taxpayers, living expenses were picked up by the U.S. army.

The costs for the trips were extremely high considering that Operation Palm Tree was little more than a three day vacation in the sun. The most dangerous thing about this event was the possibility of re-



ceiving back strain from deep sea fishing or perhaps pulling a muscle on the links. Judging by the 1994 schedule, the only serious work for the 1994 conference may have been done

on the day they arrived, Friday, February 11. This involved a two and a half hour meeting called Operation Palm Tree. As to what this meeting was about, no one knows for sure. Military officials refused to discuss the details of this 'top secret' meeting.

The remainder of Friday featured a golf clinic, a putting contest and dinner featuring an awards presentation - no doubt honouring the best putters. The next day was spent on deep sea fishing and more golfing. The Saturday dinner featured "sports awards and entertain-

ment."

Sunday featured one last golf game and then the training flight home.

Fortunately, when Canada's Defence Minister David Collette heard about the yearly trip, he cancelled any further excursions.

ACTION
Write.....

On any issue concerning
National Defence
The Hon. David Collette
Minister of National Defence
The House of Commons
Ottawa, Ont., K1A 0A6

Cutting the fat at the CBC

Canada's Auditor General just completed an internal audit of the CBC and he said there is definitely fat to cut.

The national auditor, Denis Desautel, found the corporation to be overstaffed, with facilities under utilized and plagued by inefficiencies.

This should concern taxpayers since they provide over \$1 billion in subsidies to the CBC.

One overstaffed area was the CBC's Financial Services which has twice the number of staff as in similar sized organizations in the private sector (4% of total staff versus 2%). The same held true for human resources where approximately 2% of the CBC's employees work compared to only 1% for the private sector.

Similar problems were found at the two major production centres in Toronto and

Montreal which each employ about 1,000 people. On average, employees are utilized only 75% to 80% of the time. Though 100% efficiency would be difficult to achieve, Desautel said with rates ranging between 41% to 83% there is room for improvement. Correspondingly, studio facilities are unused 30% of the time.

Concerns were also expressed about the duplication of services in the CBC's news programming which costs \$560 million a year. Presently, there are four separate news programs at the CBC involving French and English radio and TV. While the CBC is studying ways to coordinate its news gathering, it would be beneficial to look at how the British Broadcasting Service consolidated its radio and TV news services.

Numerous union agreements between the CBC and its employees have also adversely affected efficiency.

"Especially in light of the current financially constrained and competitive environ-



Privatization of the CBC could help reduce its inefficiencies, eliminate the yearly taxpayer subsidy of over \$1 billion and provide \$1.5 billion in cash through the sale of its assets.

ment.... Many of the collective agreements ... have not significantly changed over time, even though the operational environment and technology have changed dramatically," Desautel said.

Jurisdictional barriers prevent employees from doing tasks outside their job descriptions. For example, a studio camera operator may not move studio chairs. Union agreements also restrict the CBC's ability to contract out to the private sector and to rent out under-utilized facilities.

The agreements limit how long employees can work, hampering the Corporations ability to establish adequate and regular shifts so employees can complete their task.

In certain jobs, overtime makes up 30% of salaries and a

supplementary overtime premium is paid if the overtime is not scheduled far enough in advance.

Differences in collective agreements in such areas as scheduling of breaks, hours of work, etc., have caused operational difficulties when employees from different unions are working on the same project.

Since the CBC's union arrangements provide more job security than those in the private sector, the Corporation is unable to adjust to the changing technologies as effectively as other broadcasters.

Another concern was the CBC's reluctance to compare its cost-effectiveness with other broadcasters. But even if it chose to, the CBC doesn't have a complete picture of its

costs. Departments such as engineering and administration often don't charge out for production. Without this information, it's difficult to determine if contracting out would save money or to set accurate advertising rates.

Furthermore, Desautel said, English TV doesn't regularly measure the difference between costs of production and advertising revenue on sports and drama programs.

Though Desautel never raised the issue, his numerous comparisons of the CBC's performance to the private sector, suggest that privatization may solve many of the problems. Taxpayers would benefit not only from the removal of the yearly \$1 billion subsidy, but also from the sale of the Corporation's \$1.5 billion in assets.

Just say no to taxes

CALIFORNIA - Despite the fact a former county treasurer lost \$1.7 billion by betting on interest rates, the citizens of Orange County defeated an attempt to increase the sales tax from 7.75% to 8.25%.

California residents are in the unique position of having the final say on tax increases in their state which government officials must receive through

a state or county-wide referendum. The tax increase, which could have raised an additional \$140 million in annual revenue, was defeated by a margin of 61% to 39%.

Apparently, many Californians don't classify government mismanagement as sufficient reason to hand over more money.

Beat by the taxman

REGINA - As if things weren't going bad enough for the CFL Saskatchewan Roughriders, who lost their first five games of the season, the loss to the San Antonio Texans on Sunday July 30th may not have been their fault.

Alan Ford, the General Manager of the Roughriders, may have reason to blame "the taxman."

The Texans only completed 7 passes the whole

game, but still trounced the Riders 36 to 15. This was

due largely to the efforts of Texas running back Mike



Saunders who gained 170 yards rushing on 24 carries.

Last year, Saunders played out his option with the Roughriders to try his luck with the NFL. When he failed to make the cut earlier this year, Saskatchewan tried to re-sign the talented running back.

However, the Texans were also interested, and though Saskatchewan's offer was competitive, Saunders signed with San Antonio. One of his major reasons was the lower

tax rates.

Ford said taxes not only hindered his efforts to re-sign Saunders but also his ability to sign any player receiving offers from U.S. teams.

"Where these guys would be near the 50% tax bracket here, they are probably in about the 32% to 33% bracket in the states and actually in Texas, it would be less than that because there are no state taxes."

"Get government out of the business of being in business"

Talk is cheap, let's make this the law!

Since 1980, the Government of Alberta has lost at least \$2.3 billion in business boondoggles, about \$3500 per family of four. This total does not include the additional interest costs incurred over the years as these charges added to annual deficits. Nor does it comprehensively reflect many losses suffered through an array of provincial programs, agencies and funds. The idea that the government could "diversify the economy" by providing loans and loan guarantees, or simply investing in the private sector, has proven to be a complete failure.

And the tally of wasted tax dollars mounts. The latest additions to the boondoggle graveyard are MagCan, Millar Western and the Swan Hills Waste Treatment Plant (although the final bill for the last two is not written in stone yet).

The MagCan smelter operation saw \$164 million melt

away. The initial liability was a 1988 \$103 million loan guarantee. When the plant failed in 1991, the Province took over, incurring property maintenance (\$7 million) and debt interest costs (total of \$58 million). When the plant was finally sold in April 1995 (for \$5 million), the government swallowed its \$104 million debt.

The Millar Western pulp mill may draw up to \$199 million out of Alberta taxpayers' pockets. The mill received a \$120 million loan in 1987. None of the \$100 million in interest owing on the loan has been paid. In May 1995, the government agreed to wipe out this debt and wrote down the loan to \$21 million (meaning that's what the loan is worth now).

The Swan Hills plant may sweep another \$410 million tax dollars into the garbage. It will almost certainly become Alberta's second biggest boondoggle, behind NovAtel's \$614 million. The hazardous waste treatment plant is owned and operated under a Joint Venture Agreement (JVA) by the Province (40% share) and its private sector partner, Bovar Inc. (60%). The 1986 deal thrust all of the risk on taxpayers (all operating losses covered by the Province), and guaranteed Bovar an annual return on its investment. In

1992, the plant was expanded even though it had never operated at capacity. On June 23, 1993, just eight days after being elected, the Klein Government granted a \$100 million guarantee to assist financing the expansion. Projected demand has never materialized and the plant has never made money.

The carnage as of March 31, 1995 amounted to \$296 million, composed of construction costs, operating losses and payments to Bovar. A letter of intent has been signed which would permit the government to stop the bleeding. The terms? Taxpayers pay \$147.5 million to "sell" the plant to Bovar and terminate the JVA.

It's time to ensure that these kind of disasters won't happen again. Hard earned tax dollars are too valuable to be put at risk and frittered away by politicians playing investors. The Alberta Taxpayers Association (ATA) has called on the Klein Government to fulfill its promise to "get out of the business of being in business." The ATA has demanded the introduction of legislation outlawing direct or indirect provincial financing of private business enterprise and overriding other legislation which enables the government to do so. Areas where taxpayers agree government should have a

role could be exempted.

Let's stop throwing away limited tax dollars by making government forays into business illegal.

The Alberta Taxpayers Association believes it's time to ask the Klein Government to follow through on its promise to "get

out of business." Please help by signing and circulating the petition contained in this issue of *The Taxpayer* and returning it to the ATA.

You can also call the Premier by dialing toll free 310-0000. Ask for the "Premier's Office."

Alberta government business boondoggles since 1980

Novatel	\$614 million
Swan Hills Waste Treatment Plant	\$410 million
Lloydminster Bi-Provincial Upgrader	\$392 million
Gainers	\$209 million
Millar Western	\$199 million
Magnesium Company of Canada	\$164 million
Syncrude*	\$81 million
Chembiomed	\$58 million
Northern Lite Canola	\$51 million
General Systems Research	\$31 million
Fletcher's Foods	\$15 million
Northern Steel	\$12 million
North West Trust	\$11 million
Alberta Pacific Terminals	\$11 million
Myrias Research **	\$8 million
Peace River Fertilizer	\$8 million
Alberta Terminals	\$6 million
General Composites Canada	\$4 million
Alert Disaster Control	\$4 million
Ski Free Marine	\$3 million
Ski Kananaskis	\$3 million
Teknica Resource Development	\$2 million
Norstar Recreation Products	\$2 million
Others under \$2 million	\$7 million
Total	\$2,305 million

* loan write-off (1990-91 Public Accounts)

** does not include \$7 million Vencap loss

This list is tabulated from the public accounts (1980-94), and from subsequent announcements. It does not reflect the full extent of the government's business losses as many of those associated with the Alberta Opportunity Company, Vencap, Alberta Treasury Branches, the Export Loan Guarantee Program, or any other indirect method employed to provide financial assistance to private enterprises are not included.

Alberta Taxpayers Association

Suite 410 - 9707 - 110 St., Capital Place Building, Edmonton, Alberta, T5K 2L9
Phone: 403-448-0159
Fax: 403-482-1744

**Provincial Director
James Forrest**



Premier Ralph Klein - Promised Albertans the government would get out of business.

Public Accounts 1994-95

Healthy revenue increases match spending reductions

On June 23rd, 1995, the audited financial statements for the Province of Alberta (1994-95 Public Accounts, Volume 1) were published, showing a \$958 million surplus.

The surplus position is the first since the 1984-85 fiscal year. The nine consecutive deficits since then have totalled \$19.5 billion, an average of \$2.2 billion in overspending every year.

The Public Accounts (PAs) presentation (see next page) differs from the format of the annual budgets in several ways. The PAs list the consolidated actual total revenues and expenditures (by function rather than by department) for the past year and display the consolidated balance sheet (assets, liabilities and net debt) of the Province of Alberta. Budgets, on the other hand, provide the government's estimates for revenues and departmental expenditures for the next year. They include net revenues of funds and agencies, while the PAs reflect total revenues and total spending of these funds and agencies.

1994-95 revenues were healthy...

Total revenues for the Province in 1994-95 boosted the financial position of the Province substantially. Can-



Dinning - Provincial program spending to fall by \$2.6 billion between 1992-93 and 1997-98. We still have \$700 million to go.

nada's economic growth was the highest among industrialized nations (4.3%), and Alberta's was slightly better (4.5%). Resource revenues were \$1.2 billion greater in 1994-95 than in 1992-93 - even though the gas sector fell by \$168 million - mainly because \$811 million more was collected from bonuses and sales of Crown leases. Not surprisingly, corporate income taxes were plentiful - over \$1 billion for the first time ever - showing a 68% increase over 1992-93. The results of the Province's other funds and agencies also surpassed expec-

tations (especially the Workers' Compensation Board and the Agricultural Financial Services Corporation).

Healthy revenues, based on non-renewable resources, cannot be relied on indefinitely however. A \$1 change in oil prices affects the bottom line by \$200 million, a 10 cent drop in gas prices reduces revenues by \$130 million, and Crown leases are not endless. As well, the federal government's transfers have fallen drastically since 1992-93, and this trend will continue as Ottawa tries to figure out its fiscal mess. Only expenditures can

be controlled.

Expenditures were down...

Expenditures have fallen by almost \$2 billion since 1992-

93, even though debt servicing costs - which are beyond the government's control - have jumped \$348 million over the two years. Health and Education spending (recall that these are functional accounts and do not refer specifically to departments) have dropped by less than every other area but one.

...and the debt has fallen!

The results of the annual income and expenditure totals of the Province affect the government's liabilities and assets, which are used to calculate the size of net debt. These figures appear on the balance sheet of the province, which is summa-

rized in the table below. Note that the net debt has only dropped by \$672 million, \$286 million less than the surplus. This is due to the increase in unfunded pension liabilities of \$286 million, a difference which is reflected under "Pension Provisions" on the revenue and expenditure statement. There is a legislated plan in place to pay off the unfunded pension liabilities, separate from the government's Balanced Budget and Debt Retirement Act passed in April of 1995. That is why Albertans often hear what appear to be two net debt figures.

Spending restraint must continue

It is encouraging to recognize that for the first time in a decade the Province's net debt has fallen. There is still a long way to go, however. An examination of the revenues and expenditures over the two

Expenditures have fallen by almost \$2 billion since 1992-93, even though debt servicing costs have jumped \$348 million over two years.

years reveals that the 28% change in the bottom line, from a \$3.4 billion deficit to a \$958 million surplus, has resulted equally from spending cuts (14%) and revenue increases (14%). Since Alberta's revenues are extremely unpredictable, spending reductions must con-

tinue. In fact, even with the healthy revenues Alberta enjoyed last year, if actual spending had remained at 1992-93 levels (and using the 1994-95 valuation adjustment of \$215 million), Alberta's 1994-95 Public Accounts would have displayed a deficit of \$958 million! Is there any better evidence of why government spending needed to be restrained - and still does?

Summarized Consolidated Balance Sheet

(Source: Public Accounts 1994-95, Vol. 1)

(In millions of \$)	1992-93	1993-94	1994-95
Unmatured Debt	20,181	22,062	21,577
Other Liabilities	4,689	4,601	4,623
Unfunded Pension Liabilities	4,770	5,066	5,352
Gross Debt	29,640	31,729	31,552

Less: Financial Assets	(17,816)	(18,350)	(18,845)
Net Debt	11,824	13,379	12,707

Net Debt subject to Balanced Budget and Debt Retirement Act	7,054	8,313	7,355
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(Unfunded pension liabilities are subject to a separate debt retirement plan)

Consolidated statement of revenue, expenditure and net debt

(Sources: Public Accounts 1994-95, 1993-94, Vols. 1, Budget '95)

(In Millions of \$)	1994-95	1993-94	1992-93 Change	2-Year Since '92-93	% Change
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Revenue

Personal Income Tax	3,063	2,877	2,794	269	10%
Corporate Income Tax	1,073	854	637	436	68%
School Property Tax ¹	1,196	1,168	1,115	81	7%
Fuel Tax	514	494	519	(5)	(1%)
Tobacco Tax	322	312	313	9	(3%)
Other Taxes	290	246	224	66	30%
Non-renewable Resource Revenue	3,378	2,817	2,183	1195	55%
Transfers from Government of Canada	1,858	2,015	2,384	(526)	(22%)
Investment Income ²	1,551	1,819	1,621	(70)	(4%)
Fees, Permits, Licenses	1,199	1,086	1,027	172	17%
Net Profits from Commercial Operations	822	772	456	366	80%
Other Revenues	801	832	852	(51)	(6%)
Total	16,067	15,292	14,125	1,942	14%

Expenditures³

Health	3,966	4,169	4,325	(359)	(8%)
Education ¹	3,880	4,157	4,018	(138)	(3%)
Social Services	1,491	1,721	1,889	(398)	(21%)
Agriculture & Economic Development	746	1,036	1,439	(693)	(48%)
Transportation and Utilities	688	748	848	(160)	(19%)
Protection of Persons and Property	487	562	597	(110)	(18%)
Environment and Resource Conservation	371	407	432	(61)	(14%)
Regional Planning and Development	244	214	245	(1)	(0.4%)
Recreation and Culture	210	245	246	(36)	(15%)
Housing	154	195	208	(54)	(26%)
General Government	554	565	608	(54)	(9%)
Debt Servicing Costs	2,103	2,030	1,755	348	20%
Alberta Local Employment Transfer			200	(200)	100%
Total	14,894	16,049	16,810	(1,916)	(11%)
Valuation Adjustments except Pension Provisions ⁴	215	627	730	(515)	(71%)
Total	15,109	16,676	17,540	(2,431)	(14%)

Surplus

Surplus (Deficit) before Pension Provisions	958	(1,384)	(3,415)	4,373	128%
Pension Provisions	286	296	358	(72)	(20%)
Surplus (Deficit)	672	(1,680)	(3,773)	4,445	118%

1. Beginning in 1994-95, the Province's revenue includes general property taxes levied for education purposes. Previously, school boards collected these taxes themselves, and they were not added to Provincial revenues. This chart has attributed the property taxes collected by school boards to the Province's 1992-93 and 1993-94 revenues to allow for comparison (\$907 and \$955 million respectively). Thus the revenues for those years will be higher by these amounts than is shown in the 1992-93 and 1993-94 Public Accounts. Similarly, these amounts have been added to 1992-93 and 1993-94 expenditures, which will thus be higher than those years' official Public Accounts numbers. 2. Includes \$273 million gain in 1993-94 on the sale of Alberta Energy Company shares. 3. Expenditures are broken down by "function" rather than by department. For example, "Education" would include the spending of both the Department of Education and the Department of Advanced Education and Career Development. 4. This is an accounting entry that provides for changes made to the balance sheet due to provisions for doubtful accounts, losses, loans, guarantees, indemnities, and write down of investments. It also includes provisions for loans and advances repayable from future appropriations, including a \$438 million expense in 1993-94 for loans to school boards. The 1992-93 numbers also include a provision of \$50 million for deferred unrealized exchange gains or losses on US dollar debt. For 1993-94 and 1994-95, these have been incorporated into the other revenue and expenditure accounts, meaning some are not entirely comparable. This mainly affects "Investment Income" and "Debt Servicing Costs."

The \$1 billion temptation

Can Alberta be lured again?

The \$1 billion 1994-95 provincial government surplus revealed June 23rd was indeed an encouraging milestone in Alberta's fight against fiscal insanity. But even as Provincial Treasurer Jim Dinning proudly displayed the first positive results in a decade, short term spending temptations seemed to be making some people senseless - again.

The Province's financial statements were prepared within three months of the fiscal year end as promised. Other commitments made by the government appeared to be slipping, though. Days before the official release, the Premier himself appeared to be succumbing to the lure of "extra" taxdollars; he mused about straying from his pledged 20% spending reduction target.



Why is it crazy to consider easing expenditure restraint?

First, the one-year surplus resulted almost entirely from an economic boom and gushing oil revenues. Provincial revenues and the performance of some agencies were \$2.41 billion greater than expected (Budget '94 forecast a \$1.55 billion deficit).

This could change in an instant. In fact, gas revenues were \$324 million below Budget '94 estimates. And federal transfers are slated to be cut substantially over the next few years. Thus the government shouldn't raise spending simply because it can't control revenues. That was the mistake made in the '80s, burying us in debt. Government elevated expecta-

tions, giving in to special interest demands and vote-gaining incentives, and then revenues plummeted.

Second, spending is still too high. Albertans must recognize that today's spending is partially funded by non-renewable resource revenues. Future Albertans should also enjoy the "Alberta Advantage" when supplies of natural resources diminish.

The Heritage Fund was set up to honour this sentiment. But it is being used to subsidize today's level of services. The Fund is only worth 72% of its 1986 value because no deposits have been made since 1986 and its income has been spent, instead of reinvested. Put bluntly, we are still not paying our fair share to cover today's government expenditures.

Should we pay more then? Certainly not; taxes are too high already. After-tax incomes in Canada have dropped as the climbing tax burden has stifled job growth and economic expansion.

What is forgotten in the mad rush to spend more - or cease expenditure restraint - is that Albertans can have affordable quality education, universal health care and other services. Government can

still spend much less by examining better methods of delivering only those services Albertans define as essential.

The third reason for continued fiscal discipline is to allow for a significant personal income tax cut. A lighter tax load would stimulate the economy, true "reinvestment in Alberta." It should be based on lower government spending, however, not unpredictable revenues.

Until then, any surplus should go towards debt repayment. Of course, this would decrease debt service costs, which eat up 14 cents of every dollar the government spends. Applying the \$1 billion surplus to the debt would save \$75 million in annual expenses, paving the way for eventual tax reductions.

Shrinking the debt would also be a tax cut for future Albertans, to whom we have left a \$32 billion bill. It's the right thing to do.

It has to be done anyway. Alberta's balanced budget law requires every cent of any surplus be used to reduce the debt. It's a clear example of why Albertans, and Canadians, need such laws.

It eliminates politicians' temptations.

"No taxes! No worries!"

To whom does this apply?

"NO TAXES! NO WORRIES!" the billboard read, depicting a baby relishing some ice-cream. I smiled, picturing my own daughter's ice-cream antics.

But then I frowned, thinking how inaccurate the billboard really was. I know that each Albertan, including my 18 month old, owes about \$31,000 in federal and provincial government debt. She already owes taxes!

Some people scoff at me when I talk about children owing thousands. But think about it:

The provincial government, responsible for \$12,000 of debt per Albertan, has legislated that \$350 million in taxes be spent every year until 2022 to pay down the net debt (gross debt minus financial assets). Since there'll still be about \$21 billion gross debt left in 2022, over \$1 billion in taxes will also have to be spent on interest costs that year - and in future years - and more than that every year until 2022. That's just the provincial

government's portion!

When my daughter's 16, in 2010, and gets her first job, she's going to ask me all about taxes and why they're so high. I'll tell her part of what she's paying goes to pay for government spending of the 1970s, '80s and '90s.

"Was there an emergency or something?" she might ask. "Why did they spend so much more than they took in taxes? And why did you let them?"

No, I'll mumble shamefully, there was no emergency. Governments couldn't control themselves when all the different groups - high profile voters to them - came knocking on their doors for handouts. Businesses, arts groups, sports teams, university students, public sector employees ... everyone.

We set up costly unemployment "insurance" and welfare which paid people not to work instead of helping those in temporary trouble or those who truly needed assistance - which doomed a whole lot of folks to

the trap of welfare dependency.

We proudly built hospitals all over the country, sprucing up the second most expensive health care system in the world - and then stubbornly refused to consider ways to improve it even though there were waiting lists and people were flying south to spend their money on better US technology.

We stood by as governments

got involved in money-losing ventures, from public TV to upgraders to cellular phone enterprises. Big, inefficient, bureaucratic government got into everything back then, spending people's money on things people didn't even agree with.

"It was crazy. And they did raise taxes," I'll tell her, "up and up, to pay for it all. But every

time they got more money, they'd spend even more and still have to borrow. They couldn't seem to say 'no' to the incessant demands.

"That's the most embarrassing part. When some people started to talk about your generation having to pay for it all, others fought tooth and nail to keep the gravy train rolling along. They wanted others to pay even higher taxes, so they wouldn't have to give up any of their cherished programs.

"They refused to admit that higher taxes killed jobs and stunted the economy, making the problem worse. They ignored the inefficiencies of big bureaucracies."

Then I'd beam at my daughter. "But we finally did do something about it by stopping the madness from continuing. That's why we now have balanced budget laws and direct democracy. Just imagine what your taxes would be like if we hadn't been successful..."



How will we explain their tax burden to them?

Regional health authorities

Should they be elected? Appointed? Or both? "How do we choose?"

Albertans are being given the opportunity to let the government know how members of Regional Health Authorities (RHAs) should be selected. An MLA "Implementation Team" has been appointed to discuss the issue with handpicked organizations and to consider the opinions of Albertans who send in written submissions or answers to the questionnaire contained in the discussion paper "How Do We Choose" (deadline for both September 15).

The existing 17 RHAs, which replaced 150 hospital and health unit boards (whose members were elected appointed or both) on July 1, 1995, were appointed by the Health Minister until June of 1996. Their tasks are to assess health needs for the region, set priorities, allocate resources and generally administer health care. Members cannot be involved in the health system in any other way. Doctors, nurses, people involved in contracts with the health system are thus ineligible. The maximum number of members is 15.

Under section 6 of the *Regional Health Authorities Act*, RHAs have the power to "requisition a municipality ... for the local responsibility portion of the kinds of capital costs that are specified in the regulations." In other words, RHAs have some taxation power for capital projects as defined by the regulations - which have not yet been finalized.

Several issues are important in looking at the various methods of selecting who is on RHAs: accountability of RHAs, skill and expertise of members, costs of the alternatives, and continuity (avoiding wholesale membership changes). There are three main choices presented by the discussion paper.

First, RHAs could be elected. This would provide citizens with direct input and make RHAs more accountable. There would be less control over the skills and continuity of members, more chance that members would have narrow interests rather than the broader view of the



Voting helps to make RHAs accountable to taxpayers.

whole region and system in mind, and perhaps problems in balancing Health Department requirements with the wishes of the citizens they are elected by. RHA elections would also cost \$1 million unless somehow combined with municipal elections (presently, the electoral boundaries are different).

Second, RHAs could be appointed (to a maximum of two terms). One idea would be to set up committees made up of municipal representatives, health care providers and ordinary citizens. They would recommend a list of RHA members to the Minister, who would have the final say. Alternatively, three pools of nominees would be considered. Municipal councils and Community Health Councils

would submit a list each, and the third pool would be made up of public applications. The Minister would pick equally from each pool.

Both appointment methods would allow greater influence over the mixture of members' qualifications and interests, could ensure continuity by staggering the terms of RHA members, and would be less costly. However, citizen input would be denied, reducing accountability and creating impressions of bias. RHA members would answer to Alberta Health rather than citizens.

The third option is a combination of elected and appointed members. The advantages and disadvantages of election and appointment would be merged.

The Taxpayers Association analysis

The ATA has included a survey in this issue of *The Taxpayer* about the selection of RHA members. The results will be used in the written submission the ATA will present to the MLA Implementation Team. In the meantime, here's our initial analysis of the various issues.

ACCOUNTABILITY - If RHAs are appointed, they would be directly accountable to the Department of Health rather than to taxpayers. On

the other hand, an election would give citizens the ability to choose candidates who best reflect their views - local views - on health care. Individual regions would be more likely to push innovative ideas if RHAs answered to citizens instead of Alberta Health in Edmonton. Finally, a body wielding any taxation power, no matter how limited, should be subject to taxpayers through an election.

COSTS OF SELECTION

PROCESS - Election costs are minimal considering the budgets the RHAs will be responsible for. Moreover, combining RHA elections with municipal elections should be possible even with different electoral boundaries.

SKILLS/EXPERTISE/MOTIVATION OF RHA MEMBERS

- It is important to note that RHAs will have advisory councils to help them in evaluating options and with technical information. Community Health Councils, doctors' councils, technical advisory councils (made up of health care professionals) and public meetings will provide balanced and informed sources of assistance to RHAs. But it should be up to citizens to judge the merits of those who will ultimately make decisions affecting them. Albertans are capable of discerning who would be fair-minded in deciding what's best for the entire region and how best to distribute limited resources. And Albertans want more of a say in government and are prepared to contribute by taking on the added responsibility of choosing competent health-care leaders.

CONTINUITY - The continuity of the RHAs would be best served by having staggered terms of appointment. However, as discussed above, only by electing members will Albertans have direct input into the local administration of their health care system.

Thus the ATA believes that a combination of election and appointment would be the best process for selecting RHA members, provided the majority are elected (10 elected, 5 appointed).

The ATA Principles

1. Those with the power to tax should be directly accountable to citizens via election;
2. Taxpayers should be responsible for evaluating candidates' competence and motivation, or their ability to work towards better health care, fairly, for the entire region;
3. Those administering regional health care should answer to taxpayers, not just Alberta Health or the Minister, for their performance.

Controversial water management bill to be introduced this fall

*Should be passed by
spring.*

The long awaited Report of the Water Management Review Committee was released on July 31. It sets out the Committee's recommendations for new water management policy and legislation. These suggestions are based on a review of the discussion package prepared in August, 1994, and the public input in response to those materials. The package itself was prepared after an initial public consultation process in 1991.

The Committee heard from 1500 Albertans at 14 public forums, 3500 at other information sessions and 300 in the form of written submissions. The Committee's recommendations will be considered by the government. They remain recommendations only, and may or may not be adopted. The government has announced plans to introduce a bill this fall, analyze the response to it, and pass legislation in the spring.

The Alberta Taxpayers Association will present a brief summary of the bill in *The Taxpayer* when it is introduced and survey our members in order to suggest amendments to the Honourable Ty Lund, Minister of Environmental Protection.

What the report says

The report outlines the Committee's ideas as to the purposes and desired outcomes of water management in Alberta. It suggests that water conservation, management and protection be structured so as to provide for efficient and sustainable water use, healthy and sustainable aquatic and riparian ecosystems, opportunities for economic benefit, flexibility, protection of current users, fairness, and public involvement in decision making.

It recommends that water management planning be mandatory at both the provincial and individual watershed basin levels, that the public be involved, and that existing commitments be protected.

The Committee believes that "certain activities and diversions," such as routine agricultural activities, should be exempt from environmental assessment. It also states that the government should be responsible for aquatic and riparian ecosystem protection, and should be able to obtain licenses, include terms and conditions on new licenses, expropriate licenses and "hold back" up to 10% of allocated water transferred under a license - in order to fulfill this purpose.



Many participants were concerned that without the regulations it was difficult to assess the proposed legislation. The Committee requests that a public review of the regulations occur before they are put in place.

Five areas were the most controversial: the definitions of "water body" and "activity," the "economic instruments" section, the protection of existing rights of water users, and the transferability of water allocations under licenses.

"WATER BODY" - Many Albertans were distressed about how broadly this was defined and wondered if there would be an impact on the ownership of beds and shores of sloughs and wetlands. The Committee advises that the government make it clear that ownership of the land falls under the *Public Lands Act*, while the water legislation only applies to the water itself. This should be clarified to ensure that the courts do not refer to the water legislation when interpreting the *Public Lands Act*.

The Committee also advocates that the section in the discussion draft permitting the Director to declare a water body modification, relocation or drainage ditch as "naturally occurring," so that any license or approval

granted regarding that body of water ceases to have effect, be re-worded to ensure that irrigation works or dugouts not be subject to such a declaration.

"ACTIVITY" - There was concern that this was also defined too broadly. As well, it is not certain what distinguishes "activities" requiring approvals and those requiring licenses. This should be clarified, so that "ongoing operational and routine activities do not require an approval."

The Committee recommended that drainage activities be subject to the same degree of regulation as currently exists.

"ECONOMIC INSTRUMENTS" - Section 7 of the proposed legislation permits economic instruments, such as fees, incentives, levies, subsidies, differential levies and charges for water to be established to achieve water management and conservation goals. The Committee did not come to any conclusion as to whether this should be included in the legislation, although it did mention that the existing *Water Resources Act* has always authorized water charges. It also notes that the government has promised "not to impose an annual water charge..."

The Committee does

say that any clause written in which would allow the government to use such instruments should be made subject to public discussions and that "subsidies" be left out.

TRANSFER OF ALLOCATION UNDER A LICENSE -

The Committee recommends that transferability be permitted, except in the cases of water used for household and related purposes (which need no license) and traditional agricultural uses. Also, it should only be allowed where no existing rights are impacted and where aquatic and riparian ecosystem requirements are not adversely affected.

This was one of the most controversial issues the Committee faced, with many arguing that water should not be separated from the land. Many Albertans feel this could have significant consequences for agriculture. Others believe that transferability would bring the forces of the market into play, assisting in valuing water resources.

PROTECTION OF EXISTING RIGHTS -

The Committee recommends that the rights of existing licensees and users be protected. It also exempts "household and related activities" from needing a license. But the Committee decreases the allotment of water not requiring a license.

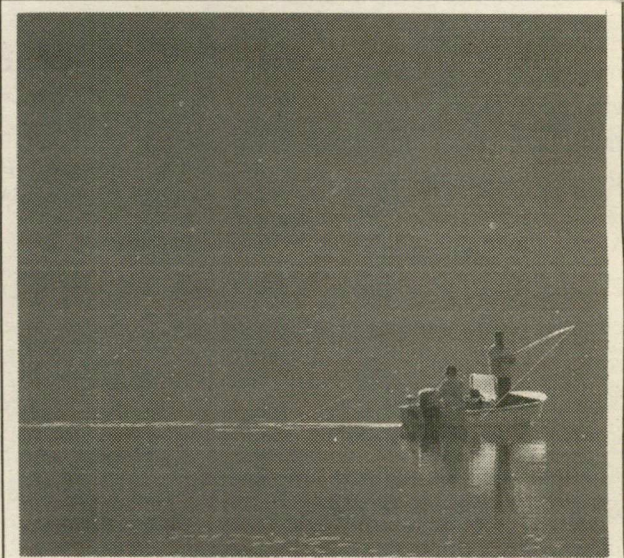
Currently, licenses are not generally necessary when up to 5 acre-feet of

water per year is consumed for domestic uses and traditional agriculture. The discussion draft suggested that up to 2 acre-feet be exempted from licensing, and that the situation of use between 2 and 5 acre-feet be examined.

The Committee recommends that 1 acre-foot per year be exempted from licensing for household and related purposes, and that the rights associated be retained, such as its priority over all other uses. A new category of license should be created for between 1 and 5 acre-feet of traditional agricultural uses, including stockwatering for commercial uses. These licenses would be non-transferable and existing unlicensed users could obtain them to protect their water supply and seniority under priority.

Exemptions from licensing should be given "where other water users will not be impacted by the use of the water," such as water "not being 'diverted'" from a dugout. Similarly, where "there is no 'diversion or impoundment'," water for "unconfined non-intensive livestock operations" may be exempted.

This is an extremely brief summary of the Committee's report, and glosses over and/or omits certain areas. Interested Albertans should call 1-800-661-5586 to request a copy.



Many concerns about new water management bill.

PETITION CONCERNING LOANS/GUARANTEES TO BUSINESSES

TO THE LEGISLATIVE ASSEMBLY

OF ALBERTA, IN LEGISLATURE ASSEMBLED

We, the undersigned residents of Alberta, draw the attention of the Legislative Assembly to the following:

THAT the Government of Alberta has lost billions of dollars since 1980 because it provided loans or loan guarantees to, or invested in, private sector business ventures;

THAT the citizens of Alberta overwhelmingly object to the costly intervention

in private sector business ventures by the Government of Alberta;

THEREFORE, your petitioners call upon the Legislative Assembly of Alberta to immediately enact legislation which would prohibit direct or indirect provincial financing of private business enterprise through loans, loan guarantees or equity investments and which would override other legislation that enables the government to extend such financing.

Signatures (Sign your name. Do not print.)

Addresses (Full home address or city)

Please return to the Alberta Taxpayers Association #410 - 9707-110 st., Capital Place Building, Edmonton, Alberta, T5K 2L9 Fax: 403-482-1744

Alberta Taxpayers survey

Please fill out the following surveys and mail them by **September 11** to the Alberta Taxpayers Association. We would like to incorporate the results of the first one in a written submission to the MLA Implementation Team on "Selecting Regional Health Authority Members." The deadline for this submission is September 15th. (For more information, see accompanying story on page 5 of the Alberta section.)

Regional Health Authority selection process survey

1. How effective do you think each of the following alternatives would be in.... (Rate from 1-4 with 1 being the most effective & 4 being the least effective)

a) Meeting the objective of having capable competent and thoughtful people serve on RHAs?

- A. Election
- B. Appointment from three pools
- C. Appointment from lists submitted by regional selection committees
- D. combination of election and appointment

b) Providing an efficient selection process?

- A. Election
- B. Appointment from three pools
- C. Appointment from lists submitted by regional selection committees
- D. Combination of election and appointment

c) Involving residents in each region in the selection of RHA members?

- A. Election
- B. Appointment from three pools
- C. Appointment from lists submitted by regional selection committees
- D. Combination of election and appointment

d) Providing for appropriate accountability?

- A. Election
- B. Appointment from three pools
- C. Appointment from lists submitted by regional selection committees
- D. Combination of election and appointment

e) Providing a balance of expertise, skills and geographical representation?

- A. Election

PETITION CONCERNING LOANS/GUARANTEES TO BUSINESS

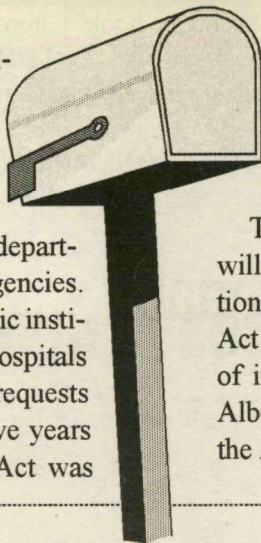
Petition asking Alberta Legislative Assembly to enact legislation prohibiting direct and indirect provincial government financing of private business enterprise through loans, loan guarantees or equity investments, and overriding other legislation which enables government to extend such financing.

SIGNATURES (Sign your name. Do not print.)

ADDRESSES (Full home address or city)

Freedom of Information suggestions?

On October 1st the Alberta Freedom of Information and Protection of Privacy Act comes into force as it applies to government bodies - departments, boards and agencies. (Municipalities, academic institutions, schools and hospitals will not be subject to requests for information until five years has elapsed since the Act was



“enacted.”) The Act will help Albertans keep government open and accountable by providing access to information.

The Alberta Taxpayers Association will make several requests for information on Oct. 1, testing the waters. The Act provides exemptions for many types of information, and it is essential that Albertans see how well, or how poorly, the Act functions.

Please give us some suggestions for information requests. What do you want to know about the present or past operations and/or events of the Alberta government? Please fill in below:

Please return to the Alberta Taxpayers Association #410 - 9707-110 st., Capital Place Building, Edmonton, Alberta, T5K 2L9
Fax: 403-482-1744

Alberta Taxpayers survey continued

- B. Appointment from three pools
- C. Appointment from lists submitted by regional selection committees
- D. Combination of election and appointment

2. What selection method are you in favour of?

- A. Election
- B. Appointment from three pools
- C. Appointment from lists submitted by regional selection committees
- D. Combination of election and appointment

3. If you answered “D” for question #2, how many of the RHA Members should be

Elected? _____ Appointed? _____ (Maximum of 15 total members)

4. Where do you currently live?

- A. Edmonton or Calgary
- B. Other urban centre
- C. A town or Village
- D. A farm or rural area

Please return to the Alberta Taxpayers Association #410 - 9707-110 st., Capital Place Building, Edmonton, Alberta, T5K 2L9 Fax: 403-482-1744

Can a country go bankrupt?

Taxpayers hope not. Canada has provided \$38.6 billion in loans and guarantees to help foreign countries.

For decades, people have lived under the delusion that a sovereign nation simply can't go bankrupt.

However, in a March 7th report, the Bank of Canada added its voice to the growing chorus, warning that countries can in fact default.

"Up until the early 1980s, it was widely argued that, unlike private corporations, countries could not go bankrupt. Since governments have the power to tax, loans will be repaid, though maturities may have to be lengthened. Indeed, it is hard to envisage situations where the net present value of a country is smaller than its liabilities.

"This view was severely shaken by the debt crisis which ultimately led many creditors, private and official, to write-off a portion of their claims on a number of developing countries," the report stated.

Those holding the view that a country can't go bankrupt because of its ability to tax, have failed to consider, "the willingness of countries to repay debts." Countries are finding it easier to ignore their creditors than face angry taxpayers within their own country.

"As a consequence," the report continues, "many investors are now of the view that, practically speaking, countries can indeed 'fail'."

Denis Desautel, Canada's Auditor General, shares this view. In his 1992 report, he said the federal government has refused to accept the premise that foreign countries may default



England still owes Canada \$339 million (at March 31, 1994) from a \$1.25 billion line of credit it received in 1946. At 2% interest, this loan is costing the government about \$20 million a year as it borrows the money at significantly higher rates.

on their loans. As a result, Canada has not accurately recognized the huge risks associated with loans to foreign countries.

A small footnote in the Bank of Canada document confirms the government's naiveté. It reads, "The Canadian government still maintains the view that sovereign debts remain ultimately collectable."

According to the Public Accounts, as of March 31, 1994, Canada's federal politicians have put taxpayers on the line for \$38.6 billion through loans and loan guarantees given directly or indirectly to foreign nations.

For instance, two agencies,

the Export Development Corporation (EDC) and the Canadian Wheat Board (CWB), do much of their business with foreign countries. The money they borrow on the open markets to facilitate this is guaranteed by the federal government.

Taxpayers are on the hook for \$7.8 billion at the EDC, which provides financial assistance to projects in many high-risk countries involving Canadian companies. At the CWB, taxpayers have guaranteed \$7.2 billion to allow other countries to buy Canadian wheat.

Another \$21.2 billion represents taxpayers liability in a number of international development banks, funds and associations, such as the African Development Bank and the IMF. So-called "have" nations like Canada provide these international organizations with funding either directly or indirectly through loans and loan guarantees. These groups then provide funding to projects in many high-risk countries. The loans by the international banks are usually provided at "significant concessionary terms." Canada's biggest liability is with the International Bank for Reconstruction and Development where it is on the hook for \$7 billion.

Canada has also provided loans to foreign countries through a variety of federal departments.

Foreign Affairs is responsible for \$1.1 billion in loans given out under a program called the Development of Export Trade. These loans, managed through the EDC, have been provided either interest free or at a low rate.

The Canadian International Development Agency has lent \$1.9 billion at either 3% or 0% interest. These include loans to Turkey for \$47.9 million and to Cuba for \$9.5 million. Pakistan was lent \$511.2 million, Sri Lanka \$144.4 million, Algeria \$49.6 million and Tunisia \$101 million. Many of these loans won't be paid back for at least 50 years.

In addition, the Finance Department has loans to China and Jamaica totalling \$49 million and \$25 million respectively. England owes Canada \$339 million as a result of a \$1.25 billion line of credit extended in 1946.

Obviously, not all this money is in jeopardy. But it appears several billions of dollars in federal debt are hidden behind the shaky premise that loans made to high-risk foreign countries will ultimately be paid back.

CTF update

ALBERTA

* Alberta Taxpayers Association Executive Director **James Forrest** and CTF President **Jason Kenney** hosted a press conference on July 28, outlining proposed legislation to outlaw government's involvement in business ventures. Since 1980, Albertans have lost \$2.3 billion in boondoggles.

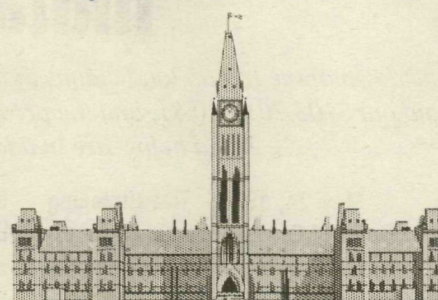
* On June 23rd, ATA Chairman **Andy Crooks** attended the release of the 1994-95 Province of Alberta Public Accounts in Calgary. He suggested using the \$1 billion surplus to reduce the debt rather than to increase government spending.

MANITOBA

* MTA Executive Director **Peter Holle** addressed Winnipeg City Council on the need to restore taxpayer approval of major city projects. The Council sub-

sequently voted in favour of bringing back money by-laws, a reversal of earlier votes.

* **Sir Roger Douglas**, New Zealand's Labour Party Finance Minister in the late 1980s and MTA advisor, spoke at a fundraising dinner in June, made a



number of media appearances and met with the Provincial Auditor. His message: that the public sector can be restructured to achieve better value for taxes.

* In July, the federal government withdrew its funding for the Aesissippi Ski Hill boondoggle in

Russell after extensive lobbying from the MTA.

NATIONAL

* CTF President **Jason Kenney** was quoted in the national papers condemning Finance Minister **Paul Martin's** call for

higher taxes and the Minister's apparent intention of breaking the Liberal's promise to "scrap the GST."

* **Jason Kenney** also appeared in print and on the air on the issue of MP Pensions. The **Ottawa Sun**, **Calgary Herald**, and **CHAY Radio** in Barrie were among some of the media outlets requesting

interviews in July on the CTF's campaign against the pension plan. The campaign appears to have had a measurable effect, with two more MPs opting out, bringing the total number of MPs who have formally withdrawn to fifty-five.

Loans & guarantees provided by Canada to help foreign countries

Source Public Accounts - Totals as of March 31, 1994

Agency/department	Total
Loan guarantees	
Export Development Corporation	\$7,793,328,000
Canadian Wheat Board	\$7,282,827,000
International banks, funds & associations	\$16,761,000,000
Loans	
Foreign Affairs	\$1,117,038,813
CIDA	\$1,902,994,130
Finance Department	\$413,495,712
International banks, funds & associations	\$3,359,655,648
Total	\$38,630,339,303

Canadians don't realize the extent of aboriginal giveaways

by Diane Francis

Aboriginal roadblocks and other stunts are tiresome especially considering the giveaways and unfair privileges given to the country's 565,351 natives. What's more annoying is that Canadians do not know how generous we already are and Ottawa does not tell us either.

A letter sent to me by a civil servant points this out.

"Did you know that Health & Welfare Canada spends approximately \$400 million per year on something called the 'Non-Insured Health Benefits' plan for aboriginals?"

"Administered by private insurers, this includes coverage for just about everything that isn't covered by a provincial medical plan - including drugs, dental services and something called medical transportation," said the writer.

"The medical transportation benefit pays the provider of the transportation, (i.e. owner of the chartered plane or taxi driver) to transport the



Since when do Canadians get free dental care, vision care or transportation to and from doctors and dentists?Besides medical freebies, Ottawa also provides tens of thousands of free houses on and off reserves for natives, cheap mortgages and often free fuel.

native from the doctor or dentist to the drug store to pick up prescriptions. It also covers orthodontics and since there are few near reserves the plan pays to charter a plane or deliver the child."

Worse yet, said the writer, the aboriginal person doesn't need to carry an identification card to be eligible for these lavish medical benefits. "The onus is on the provider of the service to determine if they are eligible."

A check with a dentist who has aboriginal patients confirmed this and the federal budget does contain a buried item in the health section called, "non-insured health benefits." The amount involved is even worse than the writer stated. Estimates in 1995-96, have soared to \$560.9 million, up from \$466.6 million in 1993-94 - a 20% jump in just three years.

"The objective is to assist Status Indians, Inuit and residents of the Yukon (mostly Metis or aboriginals) to attain a level of health comparable to that of other Canadians living in similar locations," says the federal budget documents put out by Health Canada. "The benefits fall into seven categories: drugs, medical supplies and equipment, dental care, vision care, medical transportation, medical insurance premiums and other services."

But, such benefits are not comparable to what other Canadians get. They are excessive. Since when do Canadians get free dental care, vision care or transportation to and from doctors and dentists?

The budget adds that another estimated \$433.8 million will be spent in 1995-96 by Health Canada on other health care freebies, some of which



Based on current spending, by the year 2005 the federal government will be spending \$7.36 billion a year (not including land claims, medical and housing) on aboriginals.

the rest of us never get from government.

Besides medical freebies, Ottawa also buried in other departmental or agency book-keeping the fact that it provides tens of thousands of free houses on and off reserves for natives, cheap mortgages and often free fuel.

All this is on top of the \$5.4 billion, or \$9,750 per aboriginal, spent by Indian & Northern Affairs in 1993-94. By 2005, estimates are there will be 755,200 aboriginals so that at current spending rates, privileges will cost us \$7.36 billion a year plus housing and medical entitlements. Add to that the billions handed out in land claims.

But the biggest cost is that aboriginals are not required to pull their weight because they are exempt from taxes if they live on the reserve. This giveaway has never been costed by Ottawa.

In a column I wrote in December, I

published the results of correspondence with Indian & Northern Affairs officials.

"What are the financial costs to taxpayers by way of non-payment of sales tax, GST, income taxes and smuggling on reserves?" I asked.

They wrote back: "The Department does not maintain these records. Each province is responsible for its sales tax. Revenue Canada, Customs, Excise and Taxation is responsible for the GST and income taxes and for the investigation of violations such as smuggling."

To me, until Ottawa gets a handle on costs and forgone revenues there should be a complete moratorium on any land claims, self-government permits or additional aboriginal benefits. Then Canadian voters can decide whether such privileges should continue or not.

Diane Francis is the editor of the Financial Post. Reprinted by permission.

Indian Land Claims

The following is a breakdown of the Indian land claims that were made between March 13, 1994 and June 13, 1995. To settle these claims, the federal government paid out \$103,701,610.31, and the provincial governments contributed \$8,420,000 and 56,908,194 acres of land. The claims listed below are in addition to those found in Vol 6 no 6 of The Taxpayer.

March 1994 - The Nadich Whut'en Band of B.C. received \$185,000 from the federal government as compensation for a claim concerning the terms and conditions of a lease.

March 1994 - The federal government gave the Kesekoowenin Band of Manitoba \$4,911,497 because the band alleged that reserve lands were wrongfully alienated within Riding Mountain National Park.

May 24, 1994 - The Nipissing Band of Ontario alleged that a 17-acre parcel of land adjacent to the reserve was improperly included in a 1907 surrender. The band received \$555,569.50.

June 8, 1994 - The federal government gave the Ditidaht Band of British Columbia \$2,170,000 because the West Coast Trail crossed their land.

June 8, 1994 - The Nak'azdli Band of B.C. received \$325,000

from the federal government because the band alleged that the Stuart Lake I.R. 10, established by the McKenna-McBride Commission for the band was incorrectly surveyed.

June 8, 1994 - The Opaskwayak Cree Band of Manitoba alleged there was failure to collect a total payment for surrendered land and right-of-way compensation. The federal government gave the band \$262,415.

July 14, 1994 - The Missis-

sauga Band of Ontario received \$8.05 million from the federal government and \$5.62 million from the provincial government plus 40,000 acres. The band alleged that the location of the northern boundary of Indian Reserve No. 8 was incorrect resulting in loss of land to the band.

August 1, 1994 - The federal government gave the Long Plain Band of Manitoba \$17,365,000 along with 26,437 acres of land from the provincial government because

the band alleged it did not receive all the land due it under treaty.

August 25, 1994 - The Red Bank Band of New Brunswick received \$4 million from the federal government for two claims. The band claimed that there was a breach of trust concerning the management and letting of portions of the Big Hole Tract Reserve for fishing purposes. The Second claim alleged that there was a loss of use of land owing to a long term non-Indian occupation of

the Big Hole Tract I.R. No. 8.

September 16, 1995 - The federal government gave the **Nimkish Band of B.C. \$250,000** for the band's claim of unlawful expropriation of 12.38 acres of the Cheslakee I.R. for highway purposes.

March 13, 1995 - the **Skeetchestn Band in B.C.** received **\$887,000** from the federal government because it alleged that the reserve surveyed in 1878 did not include 240 acres of land allotted by the Joint Reserve Commission.

March 23, 1995 - The **Alexis**

Band of Alberta got **\$10.9 million** from the federal government and **\$2 million** and **20,000 acres** from the provincial government for an outstanding treaty land entitlement (TLE). TLEs are based on claims that bands did not receive all the land they were entitled to when a band was initially set up.

March 30, 1995 - The **Aitchelitz Band of B.C.** alleged that the 1992 surrender of the Aitchelitz Indian Reserve No. 17 was invalid. The Band received **\$1.5 million** from the federal government.

March 30, 1995 - The federal government gave the **Chippewas of the Thames Band** of Ontario **\$5,406,905.81**. The band alleged there was an illegal alienation of land on which the village of Muncey is located.

March 30, 1995 - The **Dawson Band in the Yukon** received **\$107,500** from the federal government plus the **6,757 acres** of land that the band alleged was given to the Anglican church in 1900 without obtaining surrender and compensation being paid.

March 30, 1995 - Two claims totalling **\$1,657,000** in federal money and **100 acres** from the province of B.C. were given to the **Kitsumkalum Band** relating to the taking of railway right-of-way and highway rights-of-way through the band's lands.

March 30, 1995 - The **Ochapowace Band of Saskatchewan** received **\$13 million** from the federal government because the band alleged that the 18,240 acres of land surrendered in 1919 and subsequent sale of the land to the Soldier Settlement Band were unconscionable and invalid.

March 30, 1995 - The federal government gave **\$1,663,208** to the **Opaskwayah Cree Band of Manitoba** because it alleged that Canada did not properly administer the sale of 93.9 acres of land.

March 30, 1995 - The **Pine Creek Band of Manitoba** alleged

that 93.89 acres of land were taken in 1940 for a road and that the land transfer, free of charge, to the Province of Manitoba was not valid. The claim was settled for **\$220,000**.

March 30, 1995 - The **Swan Lake Band of Manitoba** received **\$10,403,072** plus **13,035 acres** from the federal government claiming it did not receive all the land it was entitled to under TLE.

May 24, 1995 - The **Wikwemikong Band of Ontario** received **\$13.6 million** from the federal government and **\$300,000** and **23,700 acres** from the provincial government. The band alleged that the boundaries of the reserve land were surveyed in-

correctly using miles rather than leagues resulting in the loss of land.

On June 1, 1995 - The federal government gave the **Brokenhead Band of Manitoba \$229,843** because the band alleged that it did not receive the fractional south-western quarter of sections 25 and 36 (210 acres) of the fractional western half of Section 24 in the township.

June 13, 1995 - The **Brunswick House Band of Ontario** received **\$5,052,600** from the federal government and **\$2.3 million** from the province because the band alleged it suffered damages during its relocation upon creation of the Chapleau Game Reserve in 1926.

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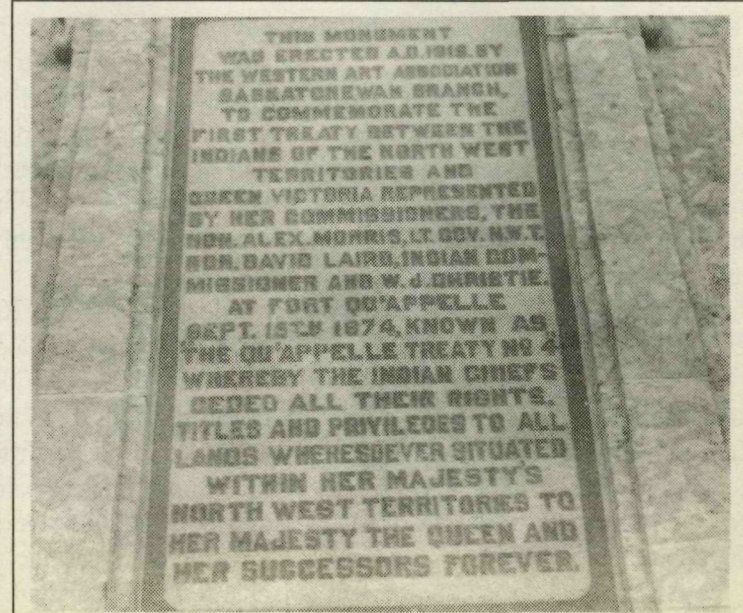
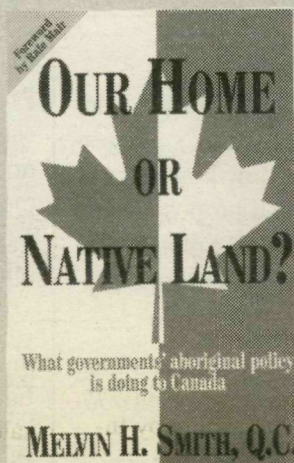
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Diane Francis: A moratorium should be put on any future land claims until Indian Affairs gets a handle on how much is being given to Indians.

Handup or Handout?

Is the Department of Indian Affairs fostering dependency?

Despite the best of intentions, the policies of the Department of Indian Affairs, which critics have called paternalistic, have created a situation where whole communities are dependent on the state for basic human needs such as food, shelter and clothing. If there is one aspect in which the Department has been successful, it has been to integrate the Indigenous leadership in to the modern world of special-interest politics.

The Department of Indian Affairs and Northern Development paid out over \$4.2 billion in transfer payments in 1993-94 (not including administration, etc.). While a good portion of this went to pay for health and education, much went for the settlement of land claims, the preparations of such claims, administration costs of native governments, and studies on the implementa-

tion of self government.

Of late there have been many concerns raised with how this money is managed.

For instance, one in five federally funded Indian organizations had irregularities in their financial records in 1993-94. A Department official stressed that "the irregularities stem from mismanagement or faulty accounting controls and only rarely from fraud."

According to a federal auditor's report, Indian bands are carrying a debt of more than \$500 million attributed to mismanagement and a lack of accountability on the part of leadership.

This auditor raised particular concerns with the Department's expenditures on social assistance activities. These expenditures have grown at a rate higher than that of inflation and population growth of on-reserve Indians combined, and currently exceeds \$1 billion.

There is evidence to suggest that instead of helping first nations people become self-reliant, the demand for social assistance to provide basic needs is

on the rise. In 1992 there were almost 140,000 on-reserve Indians receiving social assistance from the Department. In total, 43% of on-reserve Indians in Canada were listed as dependent on social assistance for subsistence. The dependency rate for the general Canadian population was around 10%.

This tragic situation has been going



Ron Irwin, Minister of Indian Affairs - The federal government lost control of spending in this department years ago.

on in many First Nations communities for years and, as far as the Auditor General's office is concerned, shows "almost no signs of improvement". That office places much of the blame squarely in the lap of the Department of Indian and Northern Affairs for having "no formally stated objective that acknowledges the need to monitor the demand for social assistance and the rising dependency rates." Moreover, the auditor found that the Department "has no substantive legislative authority for its social assistance activities" and that their delivery of such assistance is "complex, cumbersome and difficult to manage."

The enormity of the Department's expenditures warrants greater monitoring of its use of public funds. Since the Department relies on both the Indian bands and provincial governments to carry out most of its social assistance activities, clear delineation of levels of authority and accountability must be established.

Social assistance should develop an individual's self-reliance, not foster a dependency on the state.

No one's learning from student loans

The Green Book. Green Book? What's that you say - don't you mean Red Book?

While just about everyone in Canada has become familiar with the Liberal Red Book, the entire population seems to have forgotten that volume's companion, the Green Book.

The Green Book is actually a "discussion paper" entitled *Improving Social Security in Canada*. It was released last October by Human Resources Minister Lloyd Axworthy as his department's flagship document on reforming Canada's social safety net.

One of the many issues the Green Book tried to tackle was that of student loans and it made a stellar suggestion - turn the current dishevelment that is the Canada Student Loans Program (currently \$1 billion in arrears) into an income contingent loan repayment system (ICLR).

Simply put, an income contingent loan repayment scheme for post-secondary education is designed to allow students to pay back their loans after they graduate over a period of time based on their annual income.

In other words, a former student's

"ability to pay" would define how fast the loan was repaid. It would vary from year to year, depending on the salary level. The specific amount - set as a percentage of income - would be recovered through the tax system. If a person's income does not reach a specified minimum amount, the payment would be deferred until earnings go up.

An ICLR system would provide greater flexibility and fairness for students. Repayment falls only on the prosperous but at the same time ensures all loans are retired by extending repayment periods up to 30 years. ICLRs would also maintain Canada's high quality of educational services. By the year 2006-07, the federal government will have ceased all cash transfers for post-secondary education. ICLRs would help make up the financing shortfall.

Most importantly, ICLRs would reduce the taxpayers' losses on non-repayment of student loans. Currently, taxpayers end up footing the bill for defaulted loans, the difference between the simple interest paid by borrowers and the accumulated interest paid by the government, and the collection fees charged on defaulted loans. ICLRs



Thousands of graduating students have turned their backs on repaying their student loans. Taxpayers are on the hook for nearly \$1 billion in outstanding loans.

would eliminate almost all these costs.

On August 1st, Mr. Axworthy abandoned his own Green Book's suggestion. Instead he chickened out (just as he did with previous UI proposals) and introduced a watered-down plan to deal with the costs of the student loan program.

His new scheme involves nothing more than handing over the responsibility

for defaulted loans to the banks. Predictably, the banks aren't going to assume the liability for student loans for nothing. Axworthy is going to give them about \$50 million of taxpayer's money every year as an "insurance premium".

So we're back where we started. While the government will no longer pick up the tab for defaults, we will be paying an almost equal amount of cash to the banks. Moreover, taxpayers are still on the hook for the \$1 billion in loans outstanding. *Some solution!*

To be fair, the government claims the new changes will save \$15 million a year. If this pans out that's great. But the point is that we could have saved much more under an ICLR program. For starters, the \$50 million a year now going to the banks.

Why is it that when the government actually comes up with a decent proposal they abandon it the next day? It's time that someone stood firm in Ottawa for taxpayers. Throwing out Axworthy's watered-down plan and adopting an ICLR system would be a good start.

Copps Watch Resignation Countdown

Months expired: 22
Months remaining: 38

Towards the end of the 1993 federal election campaign, at a CBC "electronic town hall meeting", Deputy Prime Minister Sheila Copps pledged she would resign from Parliament if the GST was not abolished.

The Canadian Taxpayers Federation felt that Ms. Copps required a friendly reminder about her promise. To this end, we have instituted the "Copps Watch". The Watch provides a running total of the number of months since Ms. Copps' pledge, and a countdown of the number of months left to go until her retirement, should the federal government fail to scrap the GST.

It has been approximately 22 months since the Liberals came to power. If no action is taken to repeal the GST as promised, Canadians may assume that the Deputy Prime Minister will tender her resignation in no more than 38 months - based on the constitutional lifetime of a government being five years.

Recent developments on the GST front:

Since their election last June, the Progressive Conservative government of Ontario has been sending out strong signals to the federal government about harmonizing the GST with their provincial sales tax. Nova Scotia's Finance Minister has also indicated support of such a move.

The idea of merging federal and provincial sales taxes, first proposed by the Mulroney Government, was resurrected by federal Finance Minister Paul Martin last year. His version of harmonization would create a national "value-added tax" of 12%, 7% of which would go to the prov-

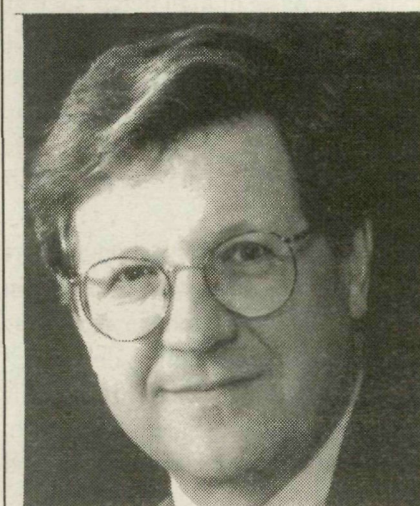
inces and 5% to Ottawa.

Martin's plan initially died out because, for many provinces, harmonization could lead to an increase of personal taxes to make up for the lost revenue.

But with the support of Mike Harris's government - which has promised to be one of fiscal restraint that will cut overall taxes - Ottawa's proposal may gain new national support.

Whether harmonization of federal and provincial sales taxes would be a boon or a bane to taxpayers remains to be seen, but as far as Ms. Copps' resignation pledge is concerned, a harmonized GST is still a GST, and a reduction of the rate is not elimination of the tax.

The Deputy Prime Minister will have to fight a little harder in Cabinet to scrap the tax altogether if she wants to avoid her self-imposed resignation.



Lloyd Axworthy - Seems to show little concern for taxpayers' pocketbooks.

Banking goes public

Banks. The mere mention of the word either sends the listener into a fit of rage or a state of quiet indifference. At least, that's the case with the national media who completely missed the boat by ignoring an outrageous attack on the Canadian taxpayer in the form of Bill C-91.

The legislation would change the rules under which the Business Development Bank of Canada (BDBC) operates. The BDBC was started in 1944 to provide loans to small war-time manufacturers so that they could convert their war-time facilities into peace-time operations. Since then, it has mushroomed into a massive Crown Corporation.

Bill C-91 would extend the powers of the BDBC, representing a giant step towards the nationalization of Canada's banking system.

Until now, the BDBC was a lender of last resort to business. It could only provide loans to those businesses that had first been turned down by the major banks. That restriction has been

lifted under Bill C-91. The BDBC will now be competing directly with private lenders for the market in small business loans.

But the playing field is far from level - the BDBC pays no taxes. Private banks, who do

pay taxes, will actually be forced to subsidize the BDBC while the Crown Corporation tries to wrestle away their business.

The amount the BDBC can lend has also been increased to \$22.5 billion for the commercial market. According to the Cana-

dian Bankers' Association, that's "over 82% of the \$27.3 billion in loans under \$500,000 outstanding to small business from Canada's six largest chartered banks." In other words, the BDBC (read: the government) may end up owning close to half of the market share in small business loans.

Most alarming is the BDBC's criteria for businesses to obtain a loan. Francois Beaudoin, BDBC President and CEO, says banks are "looking for ways to go beyond the formulas of tangible guarantees and equity." No guarantees, no equity - no problem. Where do I sign up?

Taxpayers will likely end up footing the bill for this generous loans policy. Bill C-91 states, "At the request of the Bank, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Bank on any terms and conditions that the Minister of Finance may fix." The Consolidated Revenue Fund is where all your taxes end up after they've been taken out of your pocket. So what is going on here is that the government is

planning to take your tax dollars and give them to somebody else so that they can "invest" in pet rocks, buggy whips, or some other pie-in-the-sky business.

There is good reason to oppose C-91's nationalization of the banking system - the government is willing to take risks with taxpayers' money that private lenders refuse to take with their own deposits. The result is that the recipients of government credit obtain their capital at the expense of those who would otherwise have received a loan from a private bank. There is only so much loan money to go around. Taxpayers' dollars will be placed in the hands of less efficient borrowers, meaning less wealth creation in Canada.

When the federal government is making positive strides towards unloading some of its taxpayer fed monstrosities like Petro-Canada and CN Rail, why is it moving to nationalize the allocation of small business loans? The feds need to rethink their position, scrap Bill C-91 and privatize the BDBC. Taxpayers would thank them.



Taxpayers worst nightmare: No guarantees, no equity, no problems. Call the Business Development Bank of Canada.

First Annual Tax Waster & Tax Saver Awards

Call for nominations

This year the Canadian Taxpayers Federation will be instituting its first annual "Tax Waster" and "Tax Saver" awards.

The "Tax Waster" will be conferred upon the person or organization showing the most contempt for Canadian taxpayers during 1995.

Contestants will be judged on the total dollar amount of public funds wasted or proposed to be wasted, their disregard for burgeoning public debt, the hypocrisy of their position, and other such criteria.

The Tax Saver award goes to the person or organization, who in the 1995 calendar year demonstrated an unfaltering commitment to the

responsible and efficient use of tax dollars. Contestants will be judged on the long and short-term impact that their

innovative actions or proposals have had on reducing Canadians' tax burden or wasteful spending.

Nominations are now being considered for both of these awards. You can help decide who will win the humiliating Tax Waster Award and the prestigious Tax Saver Award. Simply fill out the nomination form and send it to us at the address listed below.

Please indicate why they deserve this award. A list of nominees will be printed in a future edition of *The Taxpayer* for you

to vote on.

I would like to nominate the following individual(s) or organization(s) as my choice for the:

Tax Waster Award

1. _____ : Reason: _____

2. _____ : Reason: _____

Tax Saver Award: (Please don't nominate the CTF or its provincial affiliates)

1. _____ : Reason: _____

2. _____ : Reason: _____

Any suggestions:

Do you have any suggestions on what we could call our new awards:

For the Tax Waster: _____

For the Tax Saver: _____

Name: _____

Address: _____

City/Town: _____

Province: _____

Postal Code: _____

Please send your coupon to: The Canadian Taxpayers Federation: Suite 410-9707-110 Street, Edmonton, Alberta, T5K 2L9 Fax: 403-482-1744

Arts grants

The Canada Council was formed in 1957 with the goal to provide financial assistance to the arts and artists. This includes theatre, dance, music, writing and a variety of other artistic endeavours.

The Honourable Michel Dupuy is the Minister of Canada Heritage which is responsible for the Canada Council. The Council's budget for the 1995-96 fiscal year is \$95.9 million.

The following is a list of just some of the grants handed out by the Canada Council in fiscal year 1993-94. In that year, the Council had a budget of over \$100 million.

DANCE

Grants to professional dance companies

Alberta Ballet Company - Calgary	100,000
Ballet British Columbia - Vancouver	210,000
Ballet Jazz de Montreal - Montreal	70,000
Brouhaha Danse - Montreal	30,000
Carre des Lombes - Montreal	35,000
Conrad Alexandrowicz Theatrical Dance - Toronto	30,000
Contemporary Dancers - Winnipeg	145,000
Dancemakers - Toronto	195,000
Danny Grossman Dance - Toronto	220,000
Danse-Cite - Montreal	60,000
DC Dancecorps Society - Vancouver	30,000
Desrosiers Dance Theatre - Toronto	145,000
EDAM - Vancouver	70,000
Fondation Jean-Pierre Perreault - Montreal	205,000
Fortier Danse-Creation - Montreal	64,280
Grands Ballets Canadiens - Montreal	990,000
Groupe Danse Partout - Quebec City	70,000
Intemco/New Dance Horizons - Regina, Sask.	9,000
Judith Marcuse Dance Company - Vancouver	140,000
JumpStart - Burnaby, BC	75,000
Karen Jamieson Dance Company - Vancouver	155,000
Kokoro Dance - Vancouver	30,000
La La Human Steps - Montreal	175,000
Louise Bedard Danse Comp. - Longueuil, PQ	30,000
Margie Gillis Dance Foundation - Montreal	70,000
Mascall Dance - Vancouver	55,000
MC2 EXTASE - Montreal	90,000
Menaka Thakkar and Company - Toronto	30,000
Montanaro Dance - Montreal	35,000
Montreal Danse - Montreal	190,000
National Ballet of Canada - Toronto	2,030,000
O Vertigo Danse - Montreal	220,000
Royal Winnipeg Ballet - Winnipeg	970,000
Toronto Dance Theatre - Toronto	275,000
Vinok Folkdance Society - Edmonton	35,000

Independance - Grants to Presenters

Grants to dance presenters (individuals and nonprofit organizations) committed to showcasing the work of independent choreographers on a seasonal basis and in smallscale performance situations.

Artspace - Peterborough, Ont.	12,500
Brian Webb Dance Company - Edmonton	6,500
CanDance/Danceworks - Toronto	18,000
Dancers' Studio West - Calgary	22,000
Danceworks - Toronto	34,000
Firehall Theatre Society - Vancouver	20,000
Live Art Productions Society - Halifax, NS	29,000
Neighbourhood Dance Works - St. John's, Nfld.	14,000
New Dance Horizons - Regina, Sask.	12,000
Tangente Danse actuelle - Montreal	30,000
Vancouver East Cultural Centre - Vancouver	10,000

Umbrella Management

Operating grants to professional nonprofit organizations that provide financial, administrative, marketing and related services to independent dance artists.

Dance Centre - Vancouver	48,000
Dance Umbrella of Ontario - Toronto	65,000
Diagramme gestion culturelle - Montreal	50,000

Alternative

A creation, production and initial presentation assistance program for established independent choreographers.

Peggy Baker - Toronto	32,000
Helene Blackburn - Montreal	34,000
William Douglas - Montreal	45,000
William James - Toronto	43,000
Jocelyne Montpetit - Outremont, PQ	40,000
Catherine Teekman - Montreal	43,000

Grants to professional ballet schools

National Ballet School - Toronto	1,567,500
Royal Winnipeg Ballet School Professional Division - Winnipeg	189,500

Grants to professional modern dance schools

Ateliers de danse moderne de Montreal	30,000
Groupe de la Place Royale - Ottawa	210,000
School of Contemporary Dancers, Professional Program - Winnipeg, Man.	28,000
School of the Toronto Dance Theatre - Toronto	34,000

MUSIC

Operating grants to orchestras

Calgary Philharmonic Soc. - Calgary	494,000
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Edmonton Symphony Orchestra	422,750
Hamilton Philharmonic Society	331,550
Kitchener-Waterloo Symphony Orchestra Assoc.	237,500
Orchestra London (Canada) - London, Ont.	159,600
Orchestre de chambre I Musici de Montreal	57,000
McGill Chamber Orchestra - Montreal	47,500
Montreal Symphony Orchestra - Montreal	1,425,000
Orchestre symphonique de Quebec - Quebec City	494,000
Regina Symphony Orchestra - Saskatoon, Sask.	80,750
Saskatoon Symphony Society - Sask.	95,000
Symphony Nova Scotia - Halifax, NS	380,000
Tafelmusik Baroque Orchestra - Toronto	114,000
Thunder Bay Symphony Orchestra Assoc. - Ont.	99,750
Toronto Symphony - Toronto	1,425,000
Vancouver Symphony Society - Vancouver	907,250
Victoria Symphony Society - Victoria, BC	190,000
Winnipeg Symphony Orchestra - Winnipeg	671,000

Project Grants to Orchestras

Concerts symphoniques de Sherbrooke - PQ	9,500
Kingston Symphony Assoc. - Kingston, Ont.	14,725
Kootenay Chamber Orchestra Assoc.-Cranbrook, BC	6,650
Lethbridge Symphony Assoc. - Lethbridge, Alta.	14,250
Newfoundland Symphony Orchestra - St. John's	47,500
Okanagan Symphony Society - Kelowna, BC	28,500
Orchestre de chambre I Musici de Montreal	57,000
McGill Chamber Orchestra - Montreal	47,500
Orchestre symphonique de Trois-Rivieres, PQ	20,900
Orchestre symphonique du Saguenay-Lac-Saint-Jean - Chicoutimi, PQ	17,100
PEI Symphony Society - Charlottetown, PEI	8,550
Prince George Symphony Orchestra Society - BC	12,350
Symphony New Brunswick - Saint John, NB	33,250
Violons du Roy - Sillery, PQ	19,000
Windsor Symphony Soc. - Windsor, Ont.	47,500

Operating grants to opera companies

Calgary Opera Assoc. - Calgary	180,500
Cdn Opera Company - Toronto	1,567,500
Edmonton Opera - Edmonton	332,500
Manitoba Opera Association - Winnipeg	190,000
Opera de Montreal - Montreal	817,000
Opera de Quebec - Quebec City	76,000
Opera Hamilton - Hamilton, Ont.	76,000
Opera Lyra - Ottawa	16,150
Pacific Opera Victoria - Victoria, BC	80,750
Vancouver Opera Association	484,500

Grants to choirs

Elmer Iseler Singers - Toronto	104,500
Vancouver Chamber Choir - Vancouver	102,600

Project Grants to Small Ensembles


AMICI - Toronto	7,500
Anderson and Brown - Stratford, Ont.	2,980
Anosh - Montreal	9,000
Blue Rider Ensemble - Kitchener, Ont.	5,500
Bugs Inside - Vancouver	9,000
Chelsea Bridge - Ottawa	5,770
Daisy Debolt with Accordeen Fever - Toronto	5,146
Down These Saxophone Quartet - Dartmouth, NS	2,880
Ensemble Romulo Larrea de Montreal - Montreal	9,000
Fifth Species Woodwind Quintet - Toronto	8,000
Gospel Heirs - Dartmouth, NS	6,000
Guitboys d'Amerique - Montreal	6,000
Hard Rubber Orchestra - Vancouver	9,000
Idees Heureuses - Montreal	8,355
Justine - Montreal	7,675
Kainou & the Bikutsi Tradition - Montreal	7,150
Kevin Dean Quintet - Montreal	5,823
Maikotron Unit - Quebec City	3,525
Manitoba Chamber Orchestra - Winnipeg, Man.	9,000
Memo Acevedo & the Jazz Cartel - Mississauga Ont.	9,000
New Orchestra Workshop Society - Vancouver	7,432
Orquesta BC Salsa - Vancouver	4,000
Ottawa String Quartet - Ottawa	6,000
Ouzo Power - Toronto	5,442
Papo Ross and Orquesta Pambiche - Montreal	5,220
Paulo Ramos Group - Montreal	4,720
Pentaedre - Montreal	5,000
St. Lawrence String Quartet - Toronto	9,000
Sonny Greenwich Orchestra - Boucherville, PQ	9,000
Thira - Winnipeg, Man.	7,560
Toronto Tabla Ensemble - Toronto	9,000
TUYO - Montreal	7,000
Upstream Music Assoc. - Halifax, NS	9,000

Grants for contemporary music

Arraymusic - Toronto	35,150
Association pour la creation et la recherche electroacoustique de Quebec (ACREQ) - Montreal	23,750
Cdn Contemporary Music Workshop - West Hill, Ont.	10,000
Canadian Electronic Ensemble (CEE) - Toronto	19,500
Codes d'Acces - Montreal	8,550
Canadian electroacoustic community - Montreal	54,000
Espace Musique Concert Society - Ottawa	13,300
Esprit Orchestra - Toronto	100,750
Jose Evangelista - Outremont, PQ	1,465
Evergreen Club Gamelan Ensemble - Toronto	9,500
GroundSwell - Winnipeg, Man.	19,950
Peter Haman - Vancouver	1,500
Hemispheres Music Projects - Toronto	6,650
Johannesen Intern'l School of the Arts - Vancouver	15,000
Music Gallery - Toronto	58,900
New Music Concerts - Toronto	103,550
New Works Calgary - Calgary	4,750
Nexus - Toronto	36,100
Nouvel Ensemble Moderne (NEM) - Montreal	67,500
Numus Concerts - Waterloo, Ont.	3,800
Obscure - Quebec City	9,500
Productions nuits d'Afrique - Montreal	5,000
Soc. de musique contemporaine du Quebec - Montreal	103,550
Sound Symposium - St. John's, Nfld.	43,900
Traquen'Art - Montreal	15,600
Vancouver New Music Society	55,100
Western Front Society - Vancouver	29,250

Commissioning of Canadian compositions

Amata Due - Canmore, Alta.	2,510
Arraymusic - Toronto	6,630
Association pour la creation et la recherche electroacoustique de Quebec (ACREQ) - Montreal	36,204
Bariff Centre - Bariff, Alta.	3,600
Jean-Guy Boisvert - Trois-Rivieres, PQ	4,080
Canadian Electronic Ensemble (CEE) - Toronto	4,000
Canadian Music Centre - Toronto	71,250
Chamber Concerts Canada - Toronto	10,630
Lawrence Cherney - Toronto	2,640
Commiss. scolaire des Mille-Iles - Sainte-Rose, PQ	2,618
Continuum Contemporary Chamber Music Ensemble - Toronto	4,890
Robert Cram - Ottawa	4,716
Dancemakers - Toronto	10,000
Jacques Drouin - Montreal	5,895
Alexander Dunn - Victoria, BC	4,725
Duo Tatjana Kukoc/Niek de Groot - Amsterdam, Netherlands	4,488
Eckhardt-Gramatte National Music Competition - Brandon, Man.	2,510
L'Ecran humain - Montreal	5,250
Edward Johnson Music Found. - Guelph, Ont.	6,000
Ensemble Clavivent - Montreal	3,756
Ensemble Musica Nova - Lennoxville, PQ	3,130
Hans-Ola Ericsson - Pitea, Sweden	1,506
Esprit Orchestra - Toronto	18,030
Evergreen Club Gamelan Ensemble - Toronto	7,480
Fredericton High School Concert Band - NB	4,880
Lori Freedman - Winnipeg, Man.	3,012
Rachel Gauk - Toronto	2,900
GroundSwell - Winnipeg, Man.	7,500
Hammerhead Consort - Edmonton	3,150
Hilliard Ensemble - London, United Kingdom	1,575
Francois Houle - Vancouver	2,761
Jacques Israelievitch - Toronto	3,765
Kamloops Symphony Society - Kamloops, BC	10,875



The Hon. Michel Dupuy
Minister of Canada Heritage
The House of Commons
Ottawa, Ontario
K1A 0A6

Kingston Symphony Association - Kingston, Ont.	6,855
Angel Lemus - Norwalk, California	6,500
Music Gallery - Toronto	14,583
Musiques itinerantes MI - Montreal	5,400
New Music Concerts - Toronto	5,895
Nouvel Ensemble Moderne (NEM) - Montreal	5,895
Orchestre de chambre de l'Estrie - Sherbrooke, PQ	6,525
Orchestre de chambre I Musici de Montreal	4,716
Montreal Symphony Orchestra - Montreal	5,040
Ottawa Symphony Orchestra - Ottawa	5,080
Alvaro Pierri - Montreal	6,288
Pierrot Ensemble - Ottawa	12,300
Pittsburgh New Music Ensemble - Pittsburgh, PA	5,502
Quatuor a cordes Morency - Montreal	6,300
Sara Seck - Ottawa	1,751
Saskatoon Symphony Society - Saskatoon, Sask.	7,200
Smith Quartet - London, United Kingdom	7,120
Societe de musique contemporaine du Quebec (SMCQ) - Montreal	22,440
Sound Symposium - St. John's, Nfld.	7,200
Symphony New Brunswick - Saint John, NB	6,560
Thunder Bay Symphony Orchestra Assoc. - Ont.	6,480
Toronto Latvian Concert Assoc. - Islington, Ont.	7,240
Toronto Symphony - Toronto	4,530
Trevor Tureski - Toronto	5,510
University of Saskatchewan - Saskatoon, Sask.	6,300
Vancouver New Music Society - Vancouver	5,760
Lauren Wagner - Vancouver	3,012
Winnipeg Symphony Orchestra - Winnipeg	16,800

Grants for sound recording

Butterfield Enterprises - Toronto	2,000
Centrediscs/Centrediscques - Toronto	14,000
College of Piping - Summerside, PEI	10,950
Michael Cote - Montreal	19,500
Kevin Dean - Montreal	14,000
Mark Duggan - Toronto	5,550
Diffusion i media - Montreal	33,000
Editions Doberman - Yppan - Saint-Nicolas, PQ	17,500
Edmonton Composers' Concert Soc. - Edmonton	10,000
Fifth Species Woodwind Quintet - Toronto	15,000
Fleming Artists' Management - Montreal	9,000
Four the Moment - Halifax, NS	25,000
Icarus - Montreal	14,000
Robert Lepage - Montreal	17,500
Mike McGee - Wemindji, PQ	15,000
Lee Pui Ming - Scarborough, Ont.	25,000
Musicworks - Toronto	22,000
Songlines Recordings - Vancouver	13,000
Techni-Sonore - Montreal	15,000

Composer-in-residence for orchestras

Edmonton Symphony Orchestra - Edmonton	63,000
National Arts Centre Orchestra - Ottawa	50,000
Montreal Symphony Orchestra - Montreal	25,500
Orchestre symphonique de Quebec - Quebec City	50,000

Grants for the production of new works in opera and music theatre

Autumn Leaf Performance - Toronto	25,000
Canadian Opera Company - Toronto	15,000
Chants libres - Outremont, PQ	20,000
Cultural Support Services - Toronto	5,000
Festival of the Sound - Parry Sound, Ont.	6,000
Music Gallery - Toronto	10,000
Native Earth Performing Arts - Toronto	20,000
Nouvel Ensemble Moderne (NEM) - Montreal	17,000
Productions Super-Meme - Montreal	7,000
Solun Theatre - Toronto	15,000
Tapestry Music Theatre - Toronto	20,000
Traquen'Art - Montreal	7,000
Vancouver New Music Society/GroundSwell/Masall	
Dance - Vancouver	20,000
Vancouver Opera Association	20,000

THEATRE

Operating grants to theatre organizations

Alberta Theatre Projects - Calgary	237,500
Arriere Scene, compagnie de theatre-Beloeil, PQ	49,400
Arts Club Theatre - Vancouver	237,500
Association L'UniTheatre - Edmonton	18,000
Autumn Leaf Performance - Toronto	27,500
Avant-Pays Marionnettes - Montreal	58,000
Axis Mime Theatre - Vancouver	40,000
Belfry Theatre - Victoria, BC	115,000
Bill Miner Society for Cultural Advancement - Armstrong, BC	66,500

Black Theatre Workshop - Montreal	30,000
Blyth Festival - Blyth, Ont.	123,500
Bordee - Quebec City	80,800
Buddies in Bad Times Theatre - Toronto	62,000
Canadian Stage Company - Toronto	410,000
Carbone 14 - Montreal	144,400
Carousel Players - St. Catharines, Ont.	38,000
Carousel Theatre - Vancouver	46,000
Carrousel, compagnie de theatre - Montreal	99,800
Catalyst Theatre - Edmonton	42,500
Centaur Theatre Company - Montreal	294,000
Cercle Moliere - Saint-Boniface, Man.	77,000
Chinook Theatre - Edmonton	43,000
Citadel Theatre - Edmonton	356,000
Compagnie Jean Duceppe - Montreal	180,500
Company of Sirens - Toronto	19,000
Crow's Theatre - Toronto	35,000
De-ba-jeh-mu-jig Theatre Group - Wikwemikong, Ont.	30,000
Deux Mondes - Montreal	114,000
DNA Theatre - Toronto	30,000
Dynamo Theatre - Montreal	30,000
Factory Theatre - Toronto	161,500
Geordie Productions - Montreal	42,500
Globe Theatre - Regina, Sask.	200,000
Grand Theatre - London, Ont.	205,000
Great Canadian Theatre Company - Ottawa	82,000
Green Thumb Theatre for Young People - Vancouver	115,000
Grosse Valise - LaSalle, PQ	30,400
Ground Zero Productions - Toronto	20,000
Groupe de la Veillee - Montreal	92,200
Headlines Theatre - Vancouver	32,000
Illusion, theatre de marionnettes - Montreal	35,700
Jest in Time Theatre - Halifax, NS	43,000
Kensington Carnival Arts Society - Toronto	30,000
Lighthouse Festival Theatre - Port Dover, Ont.	30,000
Lunchbox Theatre - Calgary	42,500
Ma Chere Pauline - Montreal	28,500
Magnus Theatre - Thunder Bay, Ont.	114,000
Manitoba Theatre Centre - Winnipeg	315,000
Manitoba Theatre for Young People - Winnipeg	120,000
Mermaid Theatre of Nova Scotia - Windsor, NS	123,500
Momentum - Montreal	18,000
Mulgrave Road Co-op Theatre - Guysborough, NS	66,500
Nakai Theatre Ensemble - Whitehorse, Yukon	35,000
Native Earth Performing Arts - Toronto	47,000
Necessary Angel - Toronto	76,000
Neptune Theatre - Halifax, NS	300,000
New Play Centre - Vancouver	95,000
Nightcap Productions - Saskatoon, Sask.	23,000
Nightwood Theatre - Toronto	52,000
Northern Light Theatre - Edmonton	54,750
Nouveau theatre experimental - Montreal	53,200
Nouvelle compagnie theatrale - Montreal	80,800
Omnibus - Montreal	90,300
One Yellow Rabbit Performance Theatre - Calgary	61,750
Persephone Theatre - Saskatoon, Sask.	140,000
Phoenix A-Live-Theatre - Edmonton	109,000
Pigeons International - Montreal	20,000
Pink Ink Theatre Prod. Assoc. - Vancouver	25,000
Playwrights' Workshop Montreal - Montreal	52,500
Prairie Theatre Exchange - Winnipeg	135,000
Productions a tour de role - Carleton, PQ	20,000
Productions Omer Veilleux - Montreal	25,700
Quest Theatre - Calgary, Alta.	35,000
Resource Centre for the Arts - St. John's, Nfld.	74,000
Rising Tide Theatre - St. John's, Nfld.	50,000
Shaw Festival Theatre Foundation - Niagara-on-the-Lake, Ont.	427,500
Ship's Company - Parrsboro, NS	42,750
Stephenville Fest'l - Stephenville, Nfld.	26,000
Stratford Shakespearean Festival Foundation - Stratford, Ont.	788,500
Sudbury Theatre Centre - Sudbury, Ont.	87,500
Tamahnous Theatre - Vancouver	40,000
Tarragon Theatre - Toronto	235,000
Theatre Aquarius - Hamilton	95,000
Theatre Beyond Words - Niagara-on-the-Lake, Ont.	57,000
Theatre Blanc - Quebec City	20,000
Theatre Bouches decousues - Montreal	20,000
Theatre Calgary - Calgary	166,000
Theatre Columbus - Toronto	42,000
Theatre d'aujourd'hui - Montreal	180,500
Theatre de la Manufacture - Montreal	90,300
Theatre de L'Aubergine - Quebec City	38,000
Theatre de la Vieille 17 - Ottawa	45,000
Theatre de l'Oeil - Montreal	80,30
Theatre de l'Opis - Montreal	30,000
Theatre de Quartier - Montreal	74,100
Theatre de Quat'sous - Montreal	149,700
Theatre des Corfettis - Quebec City	54,200
Theatre Direct Canada - Toronto	71,000
Theatre du Gros Mecano - Quebec City	68,400
Theatre du Nouveau Monde - Montreal	532,000
Theatre du Nouvel-Ontario - Sudbury	82,500
Theatre du Rideau Vert - Montreal	294,500
Theatre du Sang Neuf - Sherbrooke, PQ	42,800
Theatre du Trident - Quebec City	232,800
Theatre du Trillium - Vanier, Ont.	58,000
Theatre Espace Go - Montreal	104,500

Theatre francais de Toronto - Toronto	98,000
Theatre Il va sans dire - Montreal	20,000
Theatre La Seizieme - Vancouver, BC	15,000
Theatre l'Escaouette - Moncton, NB	60,000
Theatre les Gens d'en bas - Bic, PQ	57,000
Theatre Network - Edmonton, Alta.	66,500
Theatre New Brunswick - Fredericton, NB	323,000
Theatre Nfld Labrador - Corner Brook, Nfld.	30,000
Theatre Niveau Parking - Quebec City	20,000
Theatre on the Move - North York, Ont.	37,000
Theatre Passe Muraille - Toronto	150,000
Theatre Petit a Petit - Montreal	104,500
Theatre populaire d'Acadie - Caraquet, NB	115,000
Theatre populaire du Quebec - Montreal	115,900
Theatre Repere - Quebec City	95,000
Theatre Sans Fil - Montreal	47,500
Theatre Smith-Gilmour - Toronto	38,000
Theatre UBU - Montreal	61,800
Thousand Islands Playhouse - Gananoque, Ont.	23,750
Twenty Fifth Street Theatre Ctre - Saskatoon, Sask.	54,000
Upper Canada Playhouse - Morrisburg, Ont.	30,000
Vancouver Playhouse - Vancouver	323,000
VideoCabaret - Toronto	75,000
We Are One Theatre Productions - Toronto	30,000
Western Canada Theatre - Kamloops, BC	118,750
Workshop West Theatre - Edmonton	66,500
Young People's Theatre - Toronto	204,000
Youtheatre - Montreal	38,000

Project grants to theatre organizations

Fend Players - Vancouver	11,000
Firehall Theatre Society - Vancouver	30,000
Grand Theatre - London, Ont.	10,000
Kaleidoscope Theatre Productions-Victoria, BC	20,000
Mime Unlimited - Toronto	3,000
New Bastion Theatre Company - Victoria, BC	40,000
Platform 9 Theatre - Toronto	25,000
Popular Theatre Alliance of Man. - Winnipeg	20,000
Solar Stage - North York, Ont.	7,500
Theatre Centre - Toronto	38,000
Theatre La Rallonge - Montreal	25,000
Theatre 1774 - Montreal	30,000
Theatre Resource Centre - Toronto	12,500
Threshold Theater - Kingston, Ont.	12,500
Touchstone Theatre - Vancouver	60,000
Wonderbolt Circus Productions - St. John's, Nfld.	8,000

First & second project grants to theatre companies

Grants to professional nonprofit theatre companies not previously (or not recently) subsidized by the Council.

ACME Theatre - Toronto	15,000
Arbour Theatre - Peterborough, Ont.	15,000
Atelier-Studio Kaleidoscope - Montreal	10,000
Atlantic Playwrights, Resource Ctre - Halifax, NS	4,000
Banshee Theatre - Toronto	10,000
Bard in the Beach Theatre Soc. - Vancouver	15,000
Canadian Rep Theatre - Toronto	10,000
Compagnie des arts exilio - Montreal	10,000
Compagnie Trans-Theatre - Montreal	18,000
Eastern Front - Dartmouth, NS	25,000
Eclectic Theatre Productions - Toronto	12,000
Festival Antigoniash - Antigoniash, NS	5,000
4th Line Theatre - Peterborough, Ont.	15,000
Free Will Players - Edmonton	3,000
Full Circle: First Nations' Perform. Soc. - Vancouver	11,000
Griming Dragon Theatre Comp. - Vancouver	15,000
Gryphon Theatre - Barrie, Ont.	11,500
Live Bait Theatre - Sackville, NB	10,000
Manitoba Association of Playwrights - Winnipeg	3,000
Mixed Company - Toronto, Ont.	10,000
Modern Times Stage Company - Toronto	14,000
Nanaimo Festival - Nanaimo, BC	20,000
Orange Dog Theatre - Toronto	2,000
Pennatus Primus Laboratory Theatre - Winnipeg	30,000
Point of View Productions (POV) - Montreal	20,500
Rumble Productions Soc. - Vancouver	18,000
Sen'Klip Native Theatre Comp. - Vernon, BC	10,000
Smile Theatre - Toronto	5,000
Sunshine Theatre - Kelowna, BC	35,000
Theatre de la Nouvelle Lune - Montreal	12,000
Theatre de la Recidive - Montreal	15,000
Theatre de Sable - Quebec City	10,000
Theatre Entre Chien et Loup - Sherbrooke, PQ	15,000
Theatre Gargantua - Mississauga, Ont.	15,000
Theatre la Rubrique - Jonquiere, PQ	15,000
Theatre le Clou - Montreal	5,300
Theatre O'delire - Quebec City	10,000
Theatre Projects - Winnipeg, Man.	15,500
Theatre Triangle Vitale - Hull, PQ	12,000
Two Planks & a Passion Theatre Assoc. - Canning, NS	4,400

Operating grants to professional training or professional development programs

Association for Native Development in the Performing and Visual Arts (ANDPVA) - Toronto	18,000
Bariff Centre - Bariff, Alta.	45,000
Centre for Actors' Study in Toronto - Toronto	6,000
National Theatre School of Canada - Montreal	1,636,600

Equity Showcase Theatre - Toronto	52,000
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Touring Grants

Grants to Canadian performing artists and organizations for touring outside their region and to foreign companies for touring in Canada.

Dance

Alberta Ballet Company - Calgary	40,000
Artspace - Peterborough, Ont.	10,650
Ballet British Columbia - Vancouver	65,000
Ballets Jazz de Montreal - Montreal	25,000
Brian Webb Dance - Edmonton	3,558
Canada Dance Festival Danse Canada - Toronto	52,000
Carre des Lombes - Montreal	8,000
City of St. Albert - St. Albert, Alta.	7,050
DC Dancecorps Society - Vancouver	25,000
Dancemakers - Toronto	2,431
Danceworks - Toronto	9,471
Danny Grossman Dance Company - Toronto	35,000
Desrosiers Dance Theatre - Toronto	32,000
Foundation Jean-Pierre Perreault - Montreal	150,000
Galerie Sans Nom - Moncton, NB	2,715
Grands Ballets Canadiens - Montreal	157,934
Kokoro Dance - Vancouver	16,000
Live Art Productions Society - Halifax, NS	2,255
Menaka Thakkar and Company - Toronto	39,802
Montanaro Dance - Montreal	25,000
National Ballet of Canada - Toronto	250,000
O Vertigo Danse - Montreal	6,500
One Yellow Rabbit Performance Theatre - Calgary	3,048
Red Thunder Native Dance Theatre - Calgary	9,680
Royal Winnipeg Ballet - Winnipeg, Man.	200,000
Tangente Danse actuelle - Montreal	2,904
Toronto Dance Theatre - Toronto	28,000
Vancouver East Cultural Centre - Vancouver	8,340
William Douglas Danse - Montreal	12,500

MUSIC

Aeolian Winds - London, Ont.	7,580
Anagnoson & Kinton - Toronto	10,251
Arsenal a musique - Mont-Royal, PQ	9,313
Ananda Balasubramaniann - Brandon, Man.	6,900
Jon Ballantyne - Montreal	3,131
Martin Beaver - Toronto	700
Bill Boume/Sharon Johnson - Ann Arbor, Michigan	3,989
Debbie Boyko - Vancouver	6,081
Bradyworks - Montreal	25,040
Brass Roots - Vancouver	31,941
Bruce Nielsen Quartet - Vancouver	12,258
Lawrence Chiemey - Toronto	8,880
Chelsea Bridge - Ottawa	20,300
Dave Young/Phil Dwyer Quartet - Toronto	21,104
Debut Atlantic Society - Halifax, NS	76,340
Jackson Delta - Peterborough, Ont.	5,796
Lisle Ellis - San Francisco, California	3,311
David Essig - Thetis Island, BC	2,577
Edmonton Symphony Orchestra	90,000
Elmer Iseler Singers - Toronto	55,025
Ensemble Anonymus - Quebec City	11,010
Mary Louise Fallis - Toronto	13,580
Roy Forbes - Vancouver	9,272
Festival de musique baroque Lameque - Lameque, NB	15,700
Festival int'l de musique actuelle de Victoriaville - PQ	6,465
Festival of the Sound - Parry Sound, Ont.	22,028
Flying Bulgar Klezmer Band - Toronto	17,300
Martin Foster/Eugene Plawutsky - Montreal	4,538
Free Trade - West Orange, New Jersey	32,056
Garbo's Hat - Vancouver	11,056
Slavek Hanzlik - Winnipeg, Man.	5,502
James Keelaghan Trio - Calgary	6,298
Jean Derome et les Dangereux Zhoms - Montreal	13,435
John Stetch Quartet - Edmonton, Alta.	17,000
Michael Kim - Calgary, Alta.	19,891
Knappen Street Allstar Band - Winnipeg	3,586
Daniel Lichi - New Hamburg, Ont.	7,690
Lennie Gallant Band - Halifax, NS	28,988
Lynn Miles - Ottawa, Ont.	11,764
Miles Black Quartet - Surrey, BC	18,300
Millennium - Toronto, Ont.	3,275
Orchestre de chambre I Musici de Montreal	40,749
P.J. Perry Quintet - Edmonton	24,844
Marina Piccinini - Toronto	1,848
Penderecki String Quartet - Kitchener, Ont.	16,261
Productions Twist Art - Montreal	8,350
Quartetto Gelato - Mississauga, Ont.	5,953
Richard Raymond - Longueuil, PQ	936
Repertory Orchestra - Levis, PQ	31,600
Robin Shier Quintet - Port Moody, BC	15,030
Rose Vaughan Trio - Halifax, NS	2,530
Roy-Lerner Group - Winnipeg, Man.	13,369
Scott St. John - Toronto	990
Sound Symposium - St. John's, Nfld.	12,500
St. Lawrence String Quartet - Toronto	22,711
Steve Holt Jazz Quartet - Scarborough, Ont.	11,069
Sumalao Music Productions - Vancouver	13,000
Ian Tamblin - Old Chelsea, Quebec	999
Tafelmusik Baroque Orchestra - Toronto	61,780

Tamarack - Guelph, Ont.	23,106
Thira - Winnipeg, Man.	10,494
Toronto Consort - Toronto	20,385
Trio Francois Bourassa - Montreal	11,011
UHF - Bowen Island, BC	3,840
Shari Ulrich - Bowen Island, BC	10,747
Vancouver Chamber Choir - Vancouver	71,809
Velvet Glove - Toronto	17,787
Viveza - Toronto	6,925
Katherine Wheatley - Toronto	2,993

Theatre

Coad Canada Puppets - Vancouver, BC	1,708
Augusta Company/Da Da Kamera - Toronto	15,500
Axis Mime Theatre - Vancouver	24,000
Bill Miner Society for Cultural Advancement - Armstrong, BC	26,899
Cercle Moliere - Saint-Boniface, Man.	32,000
Compagnie Vox Theatre - Ottawa	5,300
Deux Mondes - Montreal	35,000
Dynamo Theatre - Montreal	48,790
Festival de theatre des Ameriques - Montreal	6,000
Full Circle: First Nations' Perform. Soc. - Vancouver	9,800
Green Thumb Theatre for Young People - Vancouver	56,102
Groupe de creation theatrale Mecanique generale (GCTMG) - Montreal	5,989
Iguanodon Theatre - Edmonton	20,521
Illusion, theatre de marionnettes - Montreal	10,000
Jest in Time Theatre - Halifax, NS	7,855
David Kaetz/Anne Glover - Hornby Island, BC	1,506
Kaleidoscope Theatre Productions - Victoria, BC	19,876
Ma Chere Pauline - Montreal	7,900
Manitoba Theatre for Young People - Winnipeg	27,600
Maritime Marionettes - Truro, NS	3,000
Mermaid Theatre of Nova Scotia - Windsor, NS	28,000
Overture Concerts - Vancouver	19,823
Pennatus Primus Laboratory Theatre - Winnipeg	22,500
Pauline Peters - Toronto	4,100
Tapestry Music Theatre - Toronto	9,538
Tarragon Theatre - Toronto	4,000
Theatre 1774 - Montreal	10,258
Theatre Smith-Gilmour - Toronto	34,648
Theatre Bouches decousues - Montreal	8,000
Theatre la Seizieme - Vancouver	35,000
Theatre le Clou - Montreal	16,250
Theatre Petit a Petit - Montreal	22,000
Theatre Sans Fil - Montreal	49,700
Theatre de Quartier - Montreal	15,000
Theatre de Quat'sous - Montreal	5,000
Theatre de l'Opis - Montreal	19,000
Theatre de la Vieille 17 - Ottawa	10,400
Theatre du Nouveau Monde - Montreal	38,000
Theatre du Nouvel-Ont. - Sudbury, Ont.	26,390
Theatre du Sang Neuf - Sherbrooke, PQ	19,500
Theatre l'Escaouette - Moncton, NB	6,300
Troupe du Jour - Saskatoon, Sask.	16,235
Voxtrout - Montreal	11,500

International

Ballet Lirico Nacional - Montreal	45,000
Cdn Inst. of the Arts for Young Audiences - Vancouver	19,225
Carrefour int'l de theatre de Quebec - Quebec City	15,571
Coups de theatre - Montreal	9,241
Danceworks - Toronto	8,974
Festival de theatre des Ameriques - Montreal	10,000
Harbourfront Corp. Public Programs Div. - Toronto	11,930
Theatre les Gens d'en bas - Bic, PQ	5,500
Tukak Theatre - Lemvig, Denmark	15,000
Ultima Vez - Bruxelles, Belgium	50,000
Winnipeg International Children's Festival	8,515

WRITING & PUBLISHING

Block Grants to Book Publishers

Grants to Canadian-owned publishing houses with at least 16 eligible titles in their active backlist, to offset publication deficits on eligible books which make a culturally significant contribution to Canadian writing.

Annick Press - Willowdale, Ont.	49,170
Arsenal Pulp Press Book Pub. - Vancouver	42,956
Art Global - Outremont, PQ	20,493
Beach Holme Pub. - Victoria, BC	40,739
Between the Lines - Toronto	45,539
Black Moss Press - Windsor, Ont.	41,825
Black Rose Books - Montreal	63,500
Blizzard Publishing - Winnipeg, Man.	46,975
Borealis Press and Tecumseh Press - Ottawa	10,912
Boreal Express - Montreal	162,592
Boston Mills Press - Erin, Ont.	12,615
Breakwater Books - St. John's, Nfld.	23,431
Brick Books - London, Ont.	47,500
Broadview Press - Peterborough, Ont.	17,548
Caitlin Press - Prince George, BC	20,550
Carleton University Press - Ottawa	19,381
Coach House Cultural Workshop - Toronto	90,783
Coincidence/Jeunesse - Iberville, PQ	31,968
Cormorant Books - Dunvegan, Ont.	61,642
Coteau Books - Regina, Sask.	63,109

Creative Publishers - St. John's, Nfld.	42,791
Detselig Enterprises - Calgary.	11,426
Diffutivre - Saint-Laurent, PQ	21,541
Diffusion boreale - Silery, PQ	77,081
Douglas and McIntyre - Vancouver	99,837
Dundurn Press - Toronto.	47,346
ECW Press - Toronto.	44,590
Editions Fides - Saint-Laurent, PQ	79,052
Exile Editions - Toronto.	56,763
Ecrits des Forges - Trois-Rivieres, PQ	89,300
Editions Anne Sigier - Sainte-Foy, PQ	9,530
Editions Balzac - Montreal	49,904
Editions Bellarmin - Saint-Laurent, PQ	47,496
Editions Broquet - L'Acadie, PQ	14,615
Editions Chouette - Ile Bizard, PQ	28,831
Editions Guernica Editions - Toronto.	55,150
Editions Heritage - Saint-Lambert, PQ	35,456
Editions Hurtubise HMH - La Salle, PQ	42,427
Editions JCL - Chicoutimi, PQ	12,942
Editions La Courte Echelle - Montreal	56,988
Editions La Liberté - Sainte-Foy, PQ	8,532
Editions Les Herbes Rouges - Montreal	66,132
Editions Libre Expression - Montreal	45,349
Editions Logiques - Montreal	14,241
Editions Louis Riel - Regina, Sask.	10,232
Editions Michel Quintin - Waterloo, PQ	51,370
Editions Paulines - Montreal	36,076
Editions Perce-Neige - Moncton, NB	29,056
Editions Pierre Tisseyre - Saint-Laurent, PQ	111,924
Editions Prise de Parole - Sudbury, Ont.	40,353
Editions Quebec/Amerique - Montreal	67,475
Editions Quinze - Montreal	19,312
Editions Triptyque - Montreal	71,424
Editions Trois - Laval, PQ	44,196
Editions Albert Saint-Martin - Montreal	39,861
Editions cooperatives de l'Est du Quebec (EDITEQ) - Rimouski, PQ	10,096
Editions d'Acadie - Moncton, NB	42,614
Edit. d'Ici et d'Ailleurs - Val-d'Or, PQ	19,404
Editions d'Orpheus - Montreal	11,196
Editions de l'Hexagone - Montreal	137,040
Editions de l'Instant - Quebec City	39,280
Edit. de la Plein Lune - Lachine, PQ	46,936
Editions des Plaines - Saint-Boniface, Man.	36,122
Editions du Ble - Saint-Boniface, Man.	27,140
Editions du Loup de Gouttiere - Quebec City	38,640
Editions du Meridien - Montreal	76,801
Editions du Nordir - Gatineau, PQ	37,924
Edit. du Noroit - Saint-Hippolyte, PQ	74,060
Editions du Raton-Laveur - Saint-Hubert, PQ	33,659
Edit. du Remue-Menage - Montreal	51,891
Editions du Vermillon - Ottawa.	27,592
Editions internationales Alain Stanke - Montreal	28,048
Fifth House - Saskatoon, Sask.	78,097
Fitzhenry and Whiteside - Markham, Ont.	1,636
Formac Publishing - Halifax, NS	16,648
Four East Publications - Tantallon, NS	11,400
Gaetan Morin, editeur - Boucherville, PQ	2,206
General Store Pub. House - Burnstown, Ont.	12,000
Goose Lane Edit. - Fredericton, NB	76,747
Greey de Pencier Books - Toronto.	5,555
Groundwood Books - Toronto.	62,513
Guerin Litterature - Montreal	11,551
Harbour Publishing - Madeira Park, BC	57,395
Harry Cuff Publications - St. John's, Nfld.	27,672
Hounslow Press - Toronto.	20,831
House of Anansi Press - Concord, Ont.	35,813
Humanitas - Montreal	44,032
Hyperion Press - Winnipeg, Man.	21,682
James Lorimer & Company Pub. - Toronto.	55,576
Jespersion Press - St. John's, Nfld.	16,759
Key Porter Books - Toronto.	35,026
Kids Can Press - Toronto.	41,087
Lancelot Press - Hantsport, NS	57,349
Lemeac Editeur - Montreal	84,474
Lester Publishing - Toronto.	81,300
Lone Pine Publishing - Edmonton.	11,621
Louise Courteau, editrice - Saint-Zenon, PQ	1,778
Macmillan of Canada - Toronto.	22,597
McClelland and Stewart - Toronto.	169,885
McGill-Queen's University Press - Montreal	88,755
Mercury Press - Stratford, Ont.	58,100
Moonstone Press - Goderich, Ont.	12,650
Mosaic Press - Oakville, Ont.	37,511
Muses' Company/La Compagnie des Muses - Sainte-Anne-de-Bellevue, PQ	12,000
NC Press - Toronto.	4,885
Natural Heritage - Toronto.	19,925
NeWest Publishers - Edmonton	63,321
Netherlandic Press - Windsor, Ont.	20,550
New Star Books - Vancouver	48,844
Nimbus Publishing - Halifax, NS	55,139
Non-Entity Press/New Ireland Pr. - Fredericton, NB	12,388
Nu-Age Editions - Montreal	35,050
Nuit Blanche Editeur - Quebec City	25,660
Oberon Press - Ottawa.	65,394
Oolichan Books - Lantzville, BC	47,225
Orca Book Publishers - Victoria, BC	38,404
Pemmican Publications - Winnipeg.	35,833

Penumbra Press - Waterloo, Ont.	40,700
Playwrights Canada Press - Toronto.	52,050
Polestar Press - Vancouver	45,226
Porcupine's Quill - Erin, Ont.	68,875
Pottersfield Press - Porters Lake, NS	34,667
Press Gang Publishers - Vancouver	45,725
University of Ottawa Press - Ottawa.	28,325
Presses de l'Universite Laval - Sainte-Foy, PQ	39,408
Presses de l'Universite de Montreal - Montreal	20,081
Presses de l'Universite du Quebec - Sainte-Foy, PQ	22,970
Quarry Press - Kingston, Ont.	61,729
Ragweed Press - Charlottetown, PEI	65,352
Red Deer College Press - Red Deer, Alta.	69,258
Roussan Editeur - Montreal	40,300
Second Story Feminist Press - Toronto, Ont.	54,836
Simon and Pierre Publishing - Toronto, Ont.	17,398
Sister Vision: Black Women and Women of Colour Press - Toronto.	46,100
Sogides - Montreal	17,256
Somerville House Publishing - Toronto.	6,500
Sono Nis Press - Victoria, BC	30,300
Stoddart Publishing - Don Mills, Ont.	48,954
TSAR Publications - Toronto.	25,850
Talon Books - Vancouver, BC	104,528
Theytus Books - Penticton, BC	30,575
Thistle-down Press - Saskatoon, Sask.	57,079
Tundra Books/Livres Toundra - Montreal	43,012
Turnstone Press - Winnipeg, Man.	70,130
Univ. of Alberta Press - Edmonton.	27,352
University of British Columbia Press - Vancouver	52,341
University of Manitoba Press - Winnipeg, Man.	17,675
University of Toronto Press - Toronto.	148,440
VLB Editeur - Montreal	138,968
Vehicule Press - Montreal	82,775
Watson and Dwyer Publishing - Winnipeg.	17,500
Whitecap Books - Vancouver, BC	17,111
Williams-Wallace Pub. - Jackson's Point, Ont.	16,000
Wolsak and Wynn Publishers - Don Mills, Ont.	25,000
Women's Educational Press - Toronto.	44,516
XYZ Editeur - Montreal	92,267

Project grants to book publishers

Grants to Canadian-owned publishing houses, with 4 to 15 eligible titles which make a culturally significant contribution to Canadian writing.

Artex - Montreal	6,300
Breton Books - Cape Breton Isl, NS	10,640
Cacanadadada Press - Vancouver	16,800
Ekstasis Editions - Victoria, BC	17,500
Editions du Beffroi - Quebec City	2,100
Editions L'Interligne - Vanier, Ont.	7,272
Editions Liber - Montreal	7,859
Editions du Loup de Gouttiere - Quebec City	3,220
Editions Michel - Saint-Agathe-des-Monts, PQ	4,340
Etincelle editeur - Montreal	30,000
Horsdal and Schubart Publishers - Victoria, BC	5,600
Nightwood Editions - Madeira Park, BC	9,086
Roseway Publishing - Lockport, NS	6,300
Tree Frog Press - Edmonton, Alta.	3,640
University of Calgary Press - Calgary.	2,588
Voyageur Publishing - Hull, PQ	12,600
Waapoone Publishing & Promotion - Lakefield, Ont.	2,974
Wilfrid Laurier University Press - Waterloo, Ont.	18,900

Grants to periodicals

24 Images - Montreal, Quebec	36,000
ARC Magazine - Ottawa, Ont.	3,840
Antigonish Review - Antigonish, NS	18,240
Arcade - Outremont, Quebec	7,000
Artichoke - Calgary, Alta.	4,000
Arts Atlantic - Charlottetown, PEI	41,000
Blood and Aphorisms - Toronto.	4,000
Books in Canada - Toronto.	87,500
Border Crossings - Winnipeg, Man.	60,000
Border/Lines - Toronto.	11,000
C Magazine - Toronto.	74,200
CV photo - Montreal	12,000
Cahiers de theatre Jeu - Montreal	67,000
Canadian Art - Toronto, Ont.	63,000
Cdn Fiction Magazine - Kingston, Ont.	16,320
Canadian Forum - Halifax, NS	28,500
Canadian Magazine Publishers' Assoc. - Toronto.	25,000
Cdn Theatre Review - Downsview, Ont.	20,000
Capilano Review - North Vancouver, BC	17,280
Chickadee Magazine - Toronto.	16,320
CineACTION! - Toronto.	8,500
Cine-Bulles - Montreal	7,500
Circuit, revue nord-americaine de musique du XXe siecle - Montreal	4,000
Classical Music Magazine - Mississauga, Ont.	24,000
Coda - Toronto.	9,000
Contemporary Verse Two - Winnipeg.	7,680
Dance Connection - Calgary.	20,000
Dandelion Magazine - Calgary.	9,600
Des livres et des jeunes - Sherbrooke, PQ	11,000
Descant Magazine - Toronto.	23,520
ETC Montreal - Montreal	10,000
Ellipse: oeuvres en traduction - Sherbrooke, PQ	8,700
Eloizes - Moncton, NB	2,500

Espace - Montreal	20,000
Esse - Montreal	8,000
Estuaire - Montreal	19,000
Event - New Westminster, BC	18,240
Exile - Toronto.	17,280
Ecrits du Canada francais - Montreal	9,500
Fiddlehead - Fredericton, NB	22,560
Fireweed - Toronto.	17,520
Fuse Magazine - Toronto.	71,000
Geist - Vancouver	4,000
Grain - Regina, Sask.	15,360
Harbour Magazine - Montreal	7,000
Imagine - Sainte-Foy, Quebec	7,500
Inter - Quebec City	28,417
Lettres quebecoises - Montreal	51,000
Liaison - Vanier, Ont.	9,000
Liberte - Montreal	25,610
Literary Review of Canada - Toronto.	2,000
Lurelu - Montreal	14,000
Malahat Review - Victoria, BC	25,440
Matrix - Verdun, PQ	21,100
Moebius - Montreal	13,000
Musicworks - Toronto.	23,700
New Maritimes - Halifax, NS	14,250
New Quarterly - Waterloo, Ont.	3,840
Newest Review - Saskatoon, Sask.	18,000
Nuit Blanche - Quebec City	40,000
On Spec Magazine - Edmonton.	5,760
Ontario Craft - Toronto.	9,000
Open Letter - London, Ont.	8,640
Opera Canada - Toronto.	16,500
Owl Magazine - Toronto.	22,560
Parachute - Montreal	105,000
Paragraph - Stratford, Ont.	9,600
Parallelogramme - Toronto.	9,000
Poetry Canada Rev. - Kingston, Ont.	15,840
Possibles - Montreal	7,250
Pottersfield Portfolio - Fredericton, NB	6,720
Prairie Fire - Winnipeg, Man.	13,440
Prism International - Vancouver	10,080
Public - Toronto.	12,500
Quarry Magazine - Kingston, Ont.	7,680
Queen's Quarterly - Kingston, Ont.	9,600
Quill and Quire - Toronto.	28,800
Raddle Moon - Vancouver	6,720
Room of One's Own - Vancouver	8,640
Rough Magazine - Vancouver	9,200
Sabot - Trois-Rivieres, PQ	10,000
Sequences - Montreal	6,000
Shift Magazine - Toronto.	5,000
Societe de developement des periodiques culturels quebe- cois (SODEP) - Montreal	11,250
Solaris - Ville-Marie, PQ	10,835
Spirale - Montreal	41,000
Stop - Montreal	10,000
Take One - Toronto.	6,000
Tangence - Rimouski, PQ	8,000
Tessera, North York, Ont.	8,640
Theatrum, a Theatre Journal - North York, Ont.	24,000
This Magazine - Toronto.	23,750
Tickleace - St. John's, Nfld.	3,000
Toronto South Asian Review - Toronto.	7,200
Trois - Laval, PQ	12,000
Vandance - Vancouver	3,000
Vice Versa - Montreal	28,000
Video-Presse - Montreal	23,000
Vie des Arts - Montreal	80,000
West Cost Line - Burnaby, BC	11,040
What! - Toronto.	5,000
XYZ La revue de la nouvelle - Montreal	13,000

Grants for the promotion and distribution of Canadian books and periodicals

Assoc. nationale des editeurs de livres-Montreal	150,000
Association of Canadian Publishers - Toronto.	56,925
Atlantic Provinces Book Rev.-Halifax	36,000
Book & Periodical Council - Toronto.	21,000
Cdn Children's Book Ctre - Toronto.	110,000
Canadian Magazine Publishers' Assoc. - Toronto.	159,940
Comite du Salon du Livre de Toronto - North York, Ont.	7,000
Communication-Jeunesse - Montreal	85,000
Diffusion Parallele - Boisbriand, PQ	40,000
League of Canadian Poets - Toronto.	12,000
Literary Press Group - Toronto.	103,000
Pacific Bookworld News Society - Vancouver	40,000
Periodical Writers Assoc. of Canada - Toronto.	14,000
Playwrights Union of Canada - Toronto.	20,000
Regroupement des editeurs canadiens de langue francaise -Ottawa.	5,000
Salon du livre de l'Outaouais - Hull, PQ	25,000
Salon du livre de Quebec - Quebec City	10,000
Salon du livre de Rimouski - Rimouski, PQ	7,000
Salon du livre de Trois-Rivieres - Trois-Rivieres, PQ	5,000
Salon du livre de l'Estrie - Sherbrooke, PQ	7,200
Salon du livre de la Cote-Nord - Sept-Iles, PQ	5,000
Salon du livre du Saguenay/Lac-Saint-Jean - Jonquiere, PQ	12,000
Soc. de promotion du livre - Montreal	68,500

Grants for national conferences

Canadian Association of Latin American and Carabean Studies - Ottawa.	2,000
Academie des lettres du Quebec - Montreal.	3,600
Fondation Les Forges - Pointe-du-Lac, PQ	10,000
Pacific Bookworld News Society - Vancouver	4,000
Recontre quebecoise int'l des ecrivains - Montreal	20,000
Writers' Union of Canada - Toronto.	10,000

VISUAL ARTS

Exhibition Assistance Program

Grants to public art galleries and artists' centres

A Space - Toronto.	12,000
A.T. Eight Artropolis Society - Vancouver.	42,000
Agnes Etherington Art Centre - Kingston, Ont.	4,335
Agnes Etherington Art Centre/Dunlop Art Gallery - Kingston, Ont.	7,850
Art Gallery of Greater Victoria - Victoria, BC	18,000
Art Gallery of Hamilton - Hamilton.	31,234
Art Gallery of Mississauga/MacDonald Stewart Art Centre - Mississauga, Ont.	9,800
Art Gallery of Ontario - Toronto.	90,725
Art Gallery of Peterborough - Peterborough, Ont.	4,862
Art Gallery of Southwestern Man. - Brandon, Man.	11,142
Art Gallery of Windsor - Windsor, Ont.	53,775
Art Gallery of York University - North York, Ont.	51,000
Art Gallery of York University/MacDonald Stewart Art Centre - North York, Ont.	15,000
Art Gallery of the South Okanagan - Penticton, BC	9,300
Articule - Montreal	11,700
Artspeak Gallery - Vancouver, BC	11,889
Burnaby Art Gallery - Burnaby, BC	63,400
Centre canadien d'architecture - Montreal	20,000
Ctre de diffusion en arts visuels Cobalt - Montreal	11,400
Ctre intern'l d'art contemporain de Montreal	24,120
Chambre Blanche - Quebec City	25,000
Chinese Cultural Centre - Vancouver	12,000
Confederation Centre Art Gallery and Museum - Charlotte- town, PEI	9,000
Contemporary Art Gallery (CAG) - Vancouver	35,975
Dalhousie Art Gallery - Halifax, NS	46,434
Dazibao, centre de photographie actuelle - Montreal	12,400
Dunlop Art Gallery - Regina, Sask.	42,960
Edmonton Art Gallery - Edmonton.	22,625
Galerie SAW Gallery - Ottawa, Ont.	9,500
Galerie Verticale art contemporain - Laval, PQ	15,469
Galerie d'Art de l'Universite de Sherbrooke - PQ	20,857
Galerie de l'Universite du Quebec a Montreal	16,000
Gallery 76 - Toronto, Ont.	12,100
Illingworth Kerr Gallery - Calgary, Alta.	11,500
Koffler Gallery - North York, Ont.	12,000
London Reg'l Art & Historical Museum-London, Ont.	13,150
Macdonald Stewart Art Centre - Guelph, Ont.	15,000
Mackenzie Art Gallery - Regina, Sask.	7,000
Memorial University Art Gallery - St. John's, Nfld.	13,307
Mendel Art Gallery - Saskatoon, Sask.	65,400
Mt. Saint Vincent University Art Gallery - Halifax, NS	28,889
Museum for Textiles - Toronto.	10,000
Musee d'art contemporain de Montreal - Montreal	97,940
Musee d'art de Joliette - Joliette, Quebec	19,000
Montreal Museum of Fine Arts - Montreal	15,000
Musee regional de Rimouski - Rimouski, PQ	38,024
Muttart Art Gallery - Calgary, Alta.	7,222
New Gallery - Calgary, Alta.	13,400
Nickle Arts Museum - Calgary, Alta.	5,000
OO Magazine/Gallery Society - Dartmouth, NS	12,100
Oakville Galleries - Oakville, Ont.	79,017
Oboro - Montreal, Quebec	20,000
On the Cutting Edge Prod. Society - Vancouver	34,300
Owens Art Gallery - Sackville, NB	3,998
Photographers' Gallery - Saskatoon, Sask.	23,546
Plug In - Winnipeg, Man.	3,500
Power Plant - Toronto.	36,334
Presentation House Gallery - Vancouver	69,525
Robert McLaughlin Gallery - Oshawa, Ont.	16,000
Rosemont Art Gallery - Regina, Sask.	5,860
Saidye Bronfman Centre Art Gallery - Montreal	9,064
Saint Mary's University Art Gallery - Halifax, NS	7,771
Satellite Video Exchange Society - Vancouver	11,000
Sir Wilfrid Grenfell College Art Gallery - Corner Brook, Nfld.	29,742
Southern Alberta Art Gallery - Lethbridge, Alta.	79,450
Stride Art Gallery - Calgary, Alta.	15,031
Thunder Bay Art Gallery - Thunder Bay, Ont.	29,510
UBC Fine Arts Gallery - Vancouver	20,000
United Media Arts Studies (UMAS) - Durham, Ont.	19,250
VU, centre d'animation et de diffusion de la photographie - Quebec City	37,000
Vancouver Art Gallery - Vancouver	45,000
Walter Phillips Gallery - Banff, Alta.	31,722
Winnipeg Art Gallery - Winnipeg.	12,160
Workscene Gallery - Toronto.	6,265

Program & operation assistance to artists' centres

A Space - Toronto, Ont.	45,000
A.K.A. Gallery - Saskatoon, Sask.	30,000

Ace Art - Winnipeg, Man.	20,000
Art Metropole - Toronto.	50,000
Artcile - Windsor, Ont.	30,000
Artcile - Montreal	35,000
Artspace - Peterborough, Ont.	30,000
Artspeak Gallery - Vancouver, BC	40,000
Association Presse Papier - Trois-Rivières, PQ	10,000
Atelier Imago - Moncton, NB	20,000
Atelier de l'île - Val-David, Quebec	13,400
Axe NEO-7 art contemporain - Hull, PQ	35,000
Boreal Multimedia - L'Annonciation, PQ	20,000
Centrale - Montreal	50,000
Centre copie-art - Montreal	15,000
Centre des arts actuels Skol - Montreal	20,000
Centre for Art Tapes - Halifax, NS	10,000
Chambre Blanche - Quebec City	40,000
Contemporary Art Gallery (CAG) - Vancouver	35,000
Dazibao, ctre de photographie actuelle - Montreal	50,000
Definitely Superior - Thunder Bay, Ont.	30,000
EM/Media - Calgary, Alta.	10,000
Eastern Edge Gallery - St. John's, Nfld.	30,000
Ed Video - Guelph, Ont.	10,000
Engramme - Quebec City	20,000
Eye Level Gallery - Halifax, NS	30,000
Floating Gallery - Winnipeg, Man.	25,000
Forest City Gallery - London, Ont.	35,000
Fringe Research Holographics - Toronto.	20,000
Galerie 101 Gallery - Ottawa.	35,000
Galerie SAW Gallery - Ottawa.	30,000
Galerie Sans Nom - Moncton, NB	40,000
Galerie Sequence - Chicoutimi, PQ	20,000
Gallery 44, Centre for Contemporary Photography - Toronto.	35,000
Gallery Connexion - Fredericton, NB	20,000
Grunt Gallery - Vancouver	25,000
Hamilton Artists - Hamilton, Ont.	30,000
Interference Hologram Gallery - Toronto.	20,000
Kingston Artists' Assoc. - Kingston.	20,000
Langage Plus - Alma, PQ	25,000
Latitude 53 Gallery - Edmonton.	30,000
Lieu, Centre en art actuel - Quebec City	35,000
Malaspina Printmakers' Society - Vancouver, BC	20,000
Manitoba Printmakers' Association - Winnipeg.	15,000
Mentoring Artists for Women's Art - Winnipeg.	20,000
Mercer Union - Toronto.	50,000
Native Indian/Inuit Photographers' Assoc. - Hamilton	35,000
Neutral Ground - Regina, Sask.	30,000
New Gallery - Calgary	45,000
Niagara Artists' Centre - St. Catharines, Ont.	25,000
OO Magazine/Gallery Society - Dartmouth, NS	20,000
Oboro - Montreal	50,000
Obscure - Quebec City	35,000
Oeil de Poisson - Quebec City	25,000
Open Space Arts Soc. - Victoria, BC	35,000
Open Studio - Toronto.	30,000
Optica - Montreal	40,000
Or Gallery - Vancouver	45,000
Partisan Gallery - Toronto.	15,000
Photographers' Gallery - Saskatoon, Sask.	30,000
Photon League of Holographers - Toronto.	14,000
Pitt Gallery - Vancouver	30,000
Plug In - Winnipeg, Man.	40,000
Resource Centre for the Arts - St. John's, Nfld.	10,000
Satellite Video Exchange Society - Vancouver	15,000
St. Michael's Printshop - St. John's, Nfld.	25,000
Struts Gallery - Sackville, NB	35,000
Syntax Arts Society - Calgary, Alta.	20,000
TRUCK, an artist-run centre - Calgary.	25,000
Toronto Photographers' Workshop - Toronto.	30,000
VU, centre d'animation et de diffusion de la photographie - Quebec City	45,000
Vancouver Association for Noncommercial Culture	20,000
Video Pool - Winnipeg, Man.	10,000
Western Front Society - Vancouver	40,000
White Water Gallery - North Bay, Ont.	25,000
Windsor Printmakers' Forum-Windsor, Ont.	10,000
Women's Art Resource Ctre-Toronto.	20,000
XYZ Artists' Outlet - Toronto.	50,000

MEDIA ARTS

Film production grants

Jennifer S. Baichwal/Denise Holloway - Montreal	20,000
Thomas Bernier/Alan Watamaniuk - Devon, Alta.	24,618
Mario Bolduc - Outremont, PQ	35,000
Joyce Borenstein - Montreal	40,000
Richard Boutet - Montreal	50,000
Manon Briand - Montreal	20,000
Carl Brown - Weston, Ont.	40,000
Gary Burns - Calgary, Alta.	20,316
Laurie Colbert - Toronto.	35,000
Daniel Conrad - Vancouver	20,000
Daniel Cross - Montreal	12,515
Mary Ellen Davis-Cousineau - Montreal	35,000
Dirk de Bruyn - Vancouver	24,478
Michel DeGagne - Montreal	5,000
Francois Delisle - Montreal	30,000
Kim Derko - Toronto.	25,000

Judith Doyle - Toronto.	29,920
Serge Giguere - Norbertville, PQ	20,000
Sky Gilbert - Toronto.	30,500
Charles Gillhooly - New Westminster, BC	7,000
Isabelle Hayeur - Montreal	27,000
John Oliver Hockenbuhl - Vancouver	35,000
Michael Hoolboom - Toronto.	18,219
Rosemary House - St. John's, Nfld.	38,390
Marcel Jean - Montreal	35,043
Katherine Kasirer - Montreal	13,000
Louise Keating - Halifax, NS	17,378
Fumiko Kiyooka - Regina, Sask.	27,000
Lucie Lambert - Montreal	30,000
Laurie Lynd - Toronto.	25,000
Alexander MacKenzie - Montreal	12,000
Pascal Maeder - Montreal	30,000
Katherine Marielle - Toronto.	32,000
Ruben Moller - Vancouver	14,000
Winston Moxam - Winnipeg, Man.	9,500
Wrik Mead/Isabelle Rousset - Toronto.	20,394
Gail Noonan - Mayne Island, BC	10,000
Midori Onodera - Toronto.	20,000
Ileana Pietrobrown - Vancouver	36,500
Benoit Pilon - Montreal	15,000
Stefan Pleszczynski - Outremont, PQ	45,000
Jeremy Podeswa - Toronto.	50,000
Virginia Rankin - Toronto.	15,000
Duke Redbird - Toronto.	30,000
Richard Reeves - Canmore, Alta.	11,825
David Rimmer - Vancouver	35,000
Velcrow Ripper - Galiano Island, BC	23,341
Cynthia Roberts - Toronto.	25,000
Steven Sanguedolce - Toronto.	20,000
Gerald Saul - Regina, Sask.	21,000
Barbara Sternberg - Toronto.	10,164
Martin St-Pierre - Montreal	10,707
Ross Turnbull - Toronto.	30,000
Andre Turpin - Montreal	48,500
E. Zoe Welch - Montreal	20,046
Errol Williams - Fredericton, NB	15,000

Operating assistance to film production co-ops

Atlantic Filmmakers' Cooperative - Halifax, NS	37,000
Calgary Society of Independent Filmmakers.	38,000
Cinemarevie Co-op - Edmundston, NB	24,000
Cineworks Independent Filmmakers' Soc - Vancouver	43,000
Film & Video Arts Society, Alberta - Edmonton.	21,000
Films de l'Autre - Montreal	16,000
Island Media Arts Co-op. - Charlottetown, PEI	25,000
Liaison of Independent Filmmakers of Toronto	42,000
Main Film - Montreal	48,000
New Brunswick Filmmakers' Co-op - Fredericton	28,500
Nfld Independent Filmmaker's Cooperative (NIFCO) - St. John's, Nfld.	38,800
Quickdraw Animation Soc. - Calgary.	13,000
Saskatchewan Filmpool Co-op. - Regina, Sask.	42,000
Spirafilm - Quebec City	25,000
Winnipeg Film Group - Winnipeg.	44,000

Equipment purchase assistance to film and production cooperatives

Atlantic Filmmakers' Cooperative - Halifax, NS	6,000
Calgary Society of Independent Filmmakers	6,819
Cinemarevie Co-op - Edmundston, NB	3,300
Cineworks Independent Filmmakers' Soc. - Vancouver	7,600
Film and Video Arts Society, Alberta - Edmonton.	9,260
Island Media Arts Cooperative - Charlottetown, PEI	5,400
Liaison of Independent Filmmakers of Toronto.	15,000
Main Film - Montreal	14,000
New Brunswick Filmmakers' Coop - Fredericton	15,000
Nfld Independent Filmmaker's Coop - St. John's, Nfld.	6,000
Quickdraw Animation Soc. - Calgary.	3,600
Saskatchewan Filmpool Coop. - Regina, Sask.	8,250
Winnipeg Film Group - Winnipeg.	10,000

Operating and project assistance to electronic media arts organizations

Bande Video et Film de Quebec - Quebec City	28,000
Ctre de production Daimon - Hull, PQ	8,000
Centre for Art Tapes - Halifax, NS	45,000
Charles Street Video - Toronto.	60,000
Coop video de Montreal - Montreal	10,000
EM/Media - Calgary.	46,000
Ed Video - Guelph, Ont.	28,000
Film and Video Arts Society, Alberta - Edmonton.	1,250
Galerie SAW Gallery - Ottawa.	23,000
Prod. realisations independantes de Montreal	60,000
Satellite Video Exchange Society - Vancouver	65,000
Tariagsuk Video Ctre - Igloolik, NWT	28,000
Trinity Square Video - Toronto.	62,500
Video Pool - Winnipeg.	30,000
Video Verite Artist Run Centre - Saskatoon, Sask.	16,000
Videographe - Montreal	58,000
Western Front Society - Vancouver	50,000

Equipment purchase assistance to electronic media arts organizations

Bande Video et Film de Quebec - Quebec, City	9,500
Ctre de production Daimon - Hull, PQ	7,000
Centre for Art Tapes - Halifax, NS	4,750

Charles Street Video - Toronto.	35,000
Ed Video - Guelph, Ont.	9,500
Galerie SAW Gallery - Ottawa.	10,000
Satellite Video Exchange Society - Vancouver	33,000
Trinity Square Video - Toronto.	9,500
Video Verite Artist Run Centre - Saskatoon, Sask.	10,000
Videographe - Montreal	28,500

Operating assistance to film, video & audio distribution organizations

Atlantic Independent Media - Halifax NS	32,500
Cdn Filmmakers Distribut. West Soc - Vancouver	40,000
Cdn Filmmakers Distribution Centre Toronto	55,000
Cinema Libre - Montreal	50,000
Full Frame Film and Video Distribution - Toronto.	21,500
Groupe intervention video (GIV) - Montreal	25,000
Satellite Video Exchange Society - Vancouver	16,000
V/Tape - Toronto.	44,000
Video Pool - Winnipeg, Man.	7,500
Video Femmes - Quebec City	25,000
Videographe - Montreal	27,000
Winnipeg Film Group - Winnipeg, Man.	7,500

Presentation assistance for the media arts

Grants to professional nonprofit organizations for the presentation of Canadian film, video and audio programs.	
Artists Film Exhibition Group of Ontario - Toronto.	9,500
Calgary Society of Independent Filmmakers.	5,000
Canadian Film Institute (CFI) - Ottawa.	14,500
Champ Libre - Montreal	3,000

Cinematheque Ontario - Toronto.	12,000
Cineworks Independent Filmmaker's Soc. - Vancouver	3,000
Cinema Parallele - Montreal	17,500
Cinematheque quebecoise - Montreal	35,000
Film and Video Arts Society, Alberta - Edmonton.	1,450
Innis Film Society - Toronto.	3,000
InterCineArt CPP - Montreal	3,000
Manitoba Cinematheque - Winnipeg.	18,500
Metro Cinema Society - Edmonton.	5,000
Music Gallery - Toronto.	3,000
National Film Theatre, Kingston - Kingston, Ont.	13,000
National Screen Institute - Canada - Edmonton.	1,500
Northern Visions Indep't Video & Film Assoc. - Toronto.	9,000
Pacific Cinematheque Pacifique - Vancouver,	25,000
Prairie Artist-Run Centre Association - Calgary.	2,000
Satellite Video Exchange Society - Vancouver	5,000
Sound Symposium - St. John's, Nfld.	4,000
Video Art Video - Toronto.	4,500
Video Pool - Winnipeg, Man.	4,000
Visual Arts Week Society - Calgary.	3,000

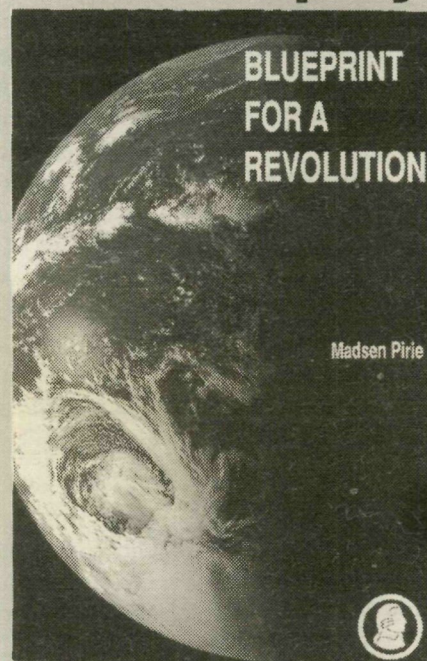
Operating and Project Grants to Media Arts National Service Organizations

Independent Film and Video Alliance - Montreal	74,000
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Special Projects Assistance: Media Arts

Grants to professional nonprofit artist-run organizations for projects such as publications, conferences, etc.	
Aboriginal Film/Video Art Alliance - Saskatoon, Sask.	9,000

Taxpayer books



Blueprint for a Revolution \$9.95

by Madsen Pirie

The changes Britain underwent (privatization, introduction of competition into education & health) serve as an instruction manual for countries struggling to

develop a market driven economy.

Plan B \$19.95

by Gordon Gibson

The book provides an overview of the possible impact of Quebec's separation.

Book order form:

Blueprint for a revolution	\$9.95
Plan B	\$19.95
Our Home or Native Land	\$21.95
Two Books on New Zealand's Debt Crisis	
Turning Pain Into Gain	\$19.95
Unfinished Business	\$19.95
Subtotal	
Add GST (7%)	\$
Shipping and Handling (first book)	\$3.00
Each additional book \$5.00	\$
Total order	\$

Payment enclosed:

☐ Cheque ☐ Money order ☐ Visa ☐ MasterCard

Visa/MC # _____ Expiry Date: _____

Name on Card: _____

Name: _____ Address: _____

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Send to: The Canadian Taxpayers Federation, #105-438 Victoria Ave East, Regina, Sask., S4N 0N7



From the Auditor General's Report...

Foreign Service staff escape wage freeze

The present pay and perk schemes of the Canadian foreign service lead one to wonder if they are working for the interests of Canadians, or if taxpayers are financing 'working holidays' for civil servants?

Despite a public sector wage freeze, special compensation packages known as Foreign Service Directives (FSD's) have enabled government employees working abroad to garner an average 9% annual increase since 1988-89. FSD expenditures rose almost \$33 million over a five year period from 1988-89 to 1993-94.

According to the Auditor General, there were 1,764 foreign service staff abroad in 1993-94 who received a total of \$145 million, or an average of \$82,200 per employee - over and above their regular salaries. In addition, \$7 million was spent on FSD administration.

Historically, FSD's were intended to ensure that staff abroad were able to maintain a standard of living consistent with those working for the government at home, and to send them to "the motherland" for vacations. Others were intended as incentives to recruit and retain high calibre staff.

Much has changed. For instance, travel leave allowances today permit staff to take R&R holidays anywhere in the world, or cash in lieu of leave. FSDs, negotiated outside wage contracts, cover 100 topics related to travel, shelter, etc. The following ex-

While the number of government employees working abroad has gone down by 16% since 1989, the overall cost of FSDs has increased by over 30%.

amines some of them.

FSD 25 - Shelter allowance

In 1993-94, Foreign Affairs spent \$52.9 million, or almost \$30,000 per employee, on FSD 25 - a shelter allowance for public servants working abroad. However, it seems some still had trouble paying rent, or those managing staff housing had a problem collecting it for as of December 1993, there was over \$200,000 in outstanding rent.

FSD 56 - Foreign service premium

FSD 56 is a foreign service premium paid to all employees abroad. It varies according to base salary, number of months of service abroad and family size. This tax free benefit cost taxpayers \$16.2 million in 1993-94, an average of \$9,184 per employee. This could be lower if less senior staff were filling posts abroad. In addition, \$5 million could be saved in annual moving expenses by increasing terms abroad from three to four years.

FSD 45 - Foreign service leave

FSD 45 provides ten additional days of leave per year. Employees can either take the time off, take ten days pay, or trade them for 85% of the cost of a return ticket to Ottawa. The potential for abuse exists since credits can be earned and banked while at a post near Ottawa, and cashed in later when far from home.

FSD 50 - Vacation travel assistance

FSD 50 is a travel allow-

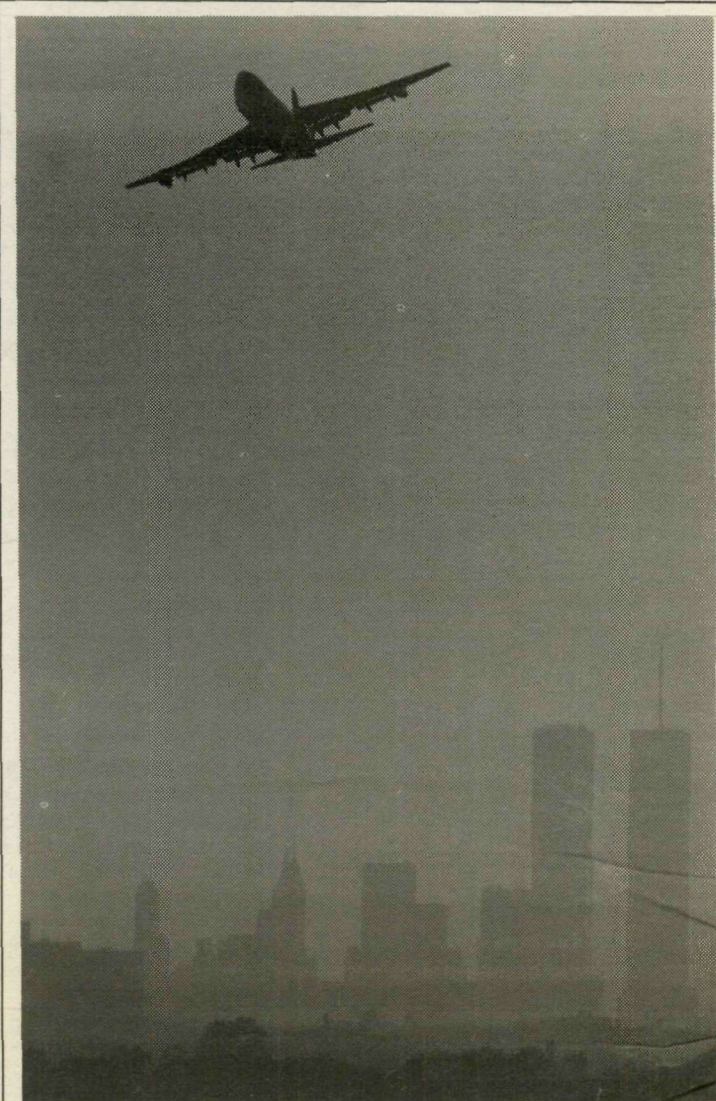
ance so staff abroad and their dependents may visit Canada or any destination outside the city of their posting. The number of times a FSD 50 leave is granted depends on the hardship ranking of a post.

To reduce costs and to address prior abuses, travel expenses under FSD 50 are reimbursed on either an accountable or non-accountable basis. Employees are reimbursed 100% of the cost of a full economy return ticket between the post and Ottawa, provided they submit receipts to support travel claims. Under the non-accountable option, they are eligible for a refund of between 80% and 90% and receipts are not required provided they verify that travel has taken place. Of the 1,485 claims submitted between June of 1993 and 1994, the year it was introduced, 75% were of the non-accountable option. The Auditor General noted that this option is very popular among staff abroad. No kidding.

The whole area of FSD travel was of particular concern to the Auditor. A special investigative unit identified \$567,200 worth of fraudulent travel claims, made between 1986 and 1991, by all levels of staff from executives down.

A common abuse was "ticket cashing" - where employees were reimbursed for a full economy fare but actually purchased a discounted ticket. In 14 claims, employees never travelled at all.

The amounts identified were recovered and further ac-



Since 1988-89, the costs per employee for FSDs has increased 54%.

tion, ranging from oral reprimands to suspensions were taken on those involved. None were fired.

The measures taken to prevent future abuses illustrate the concerns raised about the Department's financial administration. To allow for greater employee flexibility and to reduce costs of administration and benefit use, officials introduced the non-accountable system men-

tioned above. It was thought that up to 20% could be saved since employees were mostly being reimbursed at 80% rather than at 100%. However, expenditures on FSD 50 went up 18.3% from 1991-92 to 1993-94.

There are other issues regarding FSDs that need to be addressed such as their tax-free status and the collection of outstanding travel advances.

Though the efforts of the Department to improve administration of the FSD's were noted, "longstanding concerns remain: complexity, cost-control and whether the FSD's achieve their stated intent." Moreover, without the co-operation of employees, systematic changes to the FSD's will be unworkable.

In recognizing that more information and analysis are needed from the Department to properly assess FSDs, the Auditor cautions: "We are not suggesting that additional full-time staff be engaged" to do so.



Denis Desautel

Expenditures on Foreign Service Directives in 1988-89 and 1993-94

Area:	1988-89	1993-94	Increase (Decrease)
Source: 1994 Auditor General's Report			
Number of employees	2,087	1,764	(16%)
Education of dependents	\$7,000,000	\$10,000,000	43%
Travel assistance & leave option	8,000,000	12,100,000	51%
Post differential allowance	4,800,000	7,100,000	48%
Other allowances & benefits	29,600,000	32,200,000	9%
Relocation & real estate fees	25,000,000	30,800,000	23%
Shelter-related provisions	37,200,000	52,300,000	41%
Total	111,600,000	144,500,000	30%